



The Role of External Audit in Reducing Financial Corruption: An Analytical Study

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Abstract:

The research paper aims to conduct an analytical study on the role of external auditing in combating financial corruption. Financial corruption is considered one of the most significant challenges threatening the stability of economic institutions and undermining the confidence of investors and stakeholders. In this context, external auditing plays a vital role as an independent supervisory tool.

The study concluded that it is essential to enhance the independence of auditors through clear legislation and policies, strengthen internal control systems and link them to the evaluation of auditors' performance to ensure audit effectiveness, and apply international auditing standards strictly and uniformly to guarantee the quality of reports.

Keywords: Externat Audit; Financial Corruption; International Auditing Standards.

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1-Introduction:

External auditing faces major challenges amid the widespread phenomenon of financial corruption, which is considered one of the most dangerous issues affecting various economies. It has been the cause of numerous financial crises and scandals that have occurred around the world, leading to the collapse of major institutions and companies. It has been proven that these collapses were due to the involvement of audit firms and their failure to detect corruption or to apply the necessary professional procedures to limit it. This has shaken the confidence of shareholders and other stakeholders in the value and credibility of the outputs of this profession. For the external audit process to be carried out efficiently, the external auditor must adhere to a set of agreed-upon standards that allow them to issue a final report characterized by specific qualities, ensuring high quality and meeting users' needs for making appropriate decisions. Through this research paper, we aim to examine the phenomenon of financial corruption and highlight the importance of external auditing in confronting and mitigating it.

Research Problem Based on the above, the main research question can be formulated as follows:

To what extent is external auditing effective and important in combating financial corruption?

To answer this research question, the following hypothesis has been formulated:

External auditing has the ability to detect and reduce corrupt practices.

2. The Conceptual Framework of External Auditing:

2.1 The Concept of External Auditing:

Auditing has multiple definitions, each from a different perspective. It has been defined by several economists and professional organizations, among which we mention:

- The French Labor Organization defined it as: "A systematic and coordinated method carried out by a professional using a set of information assessment techniques, with the aim of issuing a reasoned and independent judgment, by following organizational standards and assessing the credibility and effectiveness of the system and procedures related to the organization." (Lionel C., 1992, p. 17).

- The Committee on Basic Auditing Concepts of the American Accounting Association (1973) provided one of the most comprehensive definitions:

"Auditing is a systematic process of objectively obtaining and evaluating evidence regarding assertions about economic actions and events, to ascertain the degree of correspondence between those assertions and established criteria, and communicating the results to interested users." (Concept, 1973, p. 2).

- The Union of Economic Experts and Accountants (UEA) defined it as: "The objective of auditing financial statements is to express a professional opinion on whether these statements present a true and fair view of the company's financial position at the balance sheet date and its financial results for the year ended, taking into account the laws and practices of the country where the entity operates." (C & V, 1986, p. 24)

- It was also defined as: "A systematic and organized process for obtaining and objectively evaluating evidence related to assertions about economic events to ensure their conformity with established standards, and communicating the results to interested parties to express an opinion on the fairness of the balance sheet and the accuracy of the financial results." (Bouquin & Becour, 1996, p. 12).

- Another definition states: “An examination conducted by independent and competent professional bodies to express an opinion on the regularity and fairness of an entity’s accounts.” (Herrbach, 2000, p. 18)

- Similarly, it is defined as: “A systematic process of collecting and objectively evaluating evidence concerning management’s assertions about economic actions and events to determine the extent of correspondence between these assertions and established criteria, and communicating the results to users of financial statements and stakeholders.” (Ali, 2009, p. 71).

2.2 The Importance of External Auditing:

The importance of external auditing lies in its service to various internal and external stakeholders of an organization who rely heavily on the audited financial statements certified by an independent external auditor. Among these parties are:

- Management: The external auditor’s report adds credibility to the disclosures made by management to owners and shareholders. It provides tangible assurance that management has efficiently managed owners’ funds. (Jarboa, 2000, p. 8)

- Investors: Investors rely on audited financial statements to make decisions regarding savings and investments to achieve the highest possible returns. (Dailmi, 2017–2018, p. 6)

- Banks: Banks and investment institutions depend on financial information from companies applying for credit or investment. Being the primary financiers of the economy, they rely on the external auditor’s report to determine the reliability of the financial information. The degree of confidence often varies according to the auditor’s reputation and the size of their firm.

- Labor unions: Labor unions often have consultants assisting in negotiations to protect workers’ rights. One of the main sources of information for such negotiations is the company’s ability to pay, which is reflected in its financial statements. Therefore, the external auditor’s report enhances the credibility of this information. (Hegaz, 2008–2009, p. 13)

- Government agencies: Many government bodies rely on financial statements for purposes such as planning, control, taxation, pricing, and determining subsidies for certain industries. The state cannot carry out these tasks without reliable and independently audited financial statements. (Sadiq, 2014–2015, p. 16)

2.3 Characteristics of External Auditing:

External auditing is distinguished by several characteristics that set it apart from other types of auditing: (Ragab, Al-Sahen & Mahmoud Naji Darwish, 2000, pp. 7–10)

- It is a purposeful process: External auditing aims to express an opinion on financial statements presented to external stakeholders who typically have limited access to internal information. As a result, they rely heavily on financial statements to evaluate management’s performance, which can create conflicts of interest. Therefore, the external auditor acts as an independent expert to provide an objective opinion.

- It is an organized process: External auditing follows a structured sequence of logical steps. The auditor begins by collecting relevant data about the entity and assessing its internal control system to identify strengths and weaknesses. Based on this evaluation, the auditor prepares an audit program, performs fieldwork, gathers and evaluates evidence, and concludes with a report expressing their opinion on the financial statements.

- It is conducted by an independent auditor: The independence of the external auditor is essential, as users of financial statements cannot verify their accuracy themselves. The auditor must have no direct or indirect interests with the client and must perform the work free from external pressure. Without independence, users would lose confidence in the auditor’s opinion.

- It is an integrated communication process: The external audit process fulfills the characteristics of

communication. The message is the professional opinion expressed in the audit report, which conveys new information about the reliability and fairness of the financial statements, while the recipients are the users of this information.

2.4 External Auditing Standards:

Over the past century, the auditing profession has evolved from merely performing routine bookkeeping checks to establishing internationally applied auditing standards and procedures. The driving force behind this internationalization has been the globalization of the economy since the end of World War II. (Al-Jalil, 2018, p. 15)

Auditing standards represent a measure of professional performance. They serve as benchmarks for judging the quality of the auditor's work and determine their responsibilities. Therefore, audits must be performed in accordance with recognized standards; otherwise, the auditor may bear responsibility for any undetected fraud or manipulation. (Al-Khatib, 2009, p. 40)

The international auditing standards aim to achieve the following objectives:

- Address potential issues in preparing and auditing consolidated financial statements of multinational companies;
- Ensure that financial statements of international entities are reliable and comparable;
- Facilitate comparisons of financial statements across countries and improve international investment decision-making;
- Provide investors who make global decisions with consistent information by aligning international auditing standards with international accounting standards. (Mohammed & Bouarar Ahmed Chams Eddine, 2011, p. 8)

Publications of the International Auditing and Assurance Standards Board (IAASB) (Kindouz, 2018–2019, pp. 29–31)

The main goal of issuing International Standards on Auditing (ISA) is to ensure globally applicable professional levels for auditors and related services. These standards were issued progressively according to relative importance and were later reclassified to align with audit stages. They include principles and responsibilities for audit practice, as well as standards regarding evidence and reliance on others' work. INTOSAI and ASOSAI Guidelines on Fraud and Corruption Detection (Kindouz, 2018–2019, p. 32)

The ASOSAI guidelines for addressing fraud and corruption are designed and developed in accordance with INTOSAI auditing standards. Each guideline corresponds to an auditing principle and includes recommendations from INTOSAI standards. These guidelines serve as a framework to assist external auditors in dealing with fraud and corruption during regular financial or performance audits. The main guidelines include ASOSAI Nos. 17, 18, 19, 21, 22, 23, 24, 26, and 27.

3. The Scientific Foundation of Financial Corruption:

3.1 The Concept of Financial Corruption :

3.1.1 Definition of Corruption:

Researchers have differed in defining the concept of corruption due to variations among philosophical schools of thought and because the concept itself changes from one era or place to another. The perception of what constitutes corrupt behavior depends on its context and meaning.

Transparency International defines corruption as: “The abuse of entrusted power for private gain.” (Sweilem, 2010, p. 25)

The International Monetary Fund (IMF) defines it as: “The deliberate long-handed relationship aimed at deriving benefits from such behavior for an individual or a group connected to others.” (Al-Zahir, 2013, p. 8)

Corruption has also been defined as: “An illegal act or one of the various forms of illegality committed through non-material means and in secrecy characterized by legal and social deception, in order to obtain money, property, or personal benefits.” (Bourahla & Salima Lfadi, 2017, p. 167)

Some economists have also attempted to define corruption. According to Samuel Huntington: “Corruption is the behavior of a public official who deviates from the accepted standards in order to achieve private goals.” (Huntington, 2002, p. 253)

Meanwhile, Vito Tanzi defines it as: “A universal and independent behavior that relies on strong relationships to achieve personal and self-serving benefits for all who engage in it.” (Tanzi, 1998, p. 8)

The Development and Cooperation Agency defines it as: “Corrupt practices committed by individuals, whether in public or private positions, to obtain undue gains.” (Sabrina & Bouras Ahmed, 2022, p. 227)

3.1.2 Definition of Financial Corruption:

Financial corruption is defined as financial deviations and violations of the financial rules and regulations that govern the financial operations of the state and its institutions, as well as the violation of the instructions set by financial control bodies.

Some studies have included corruption within their definition of professional fraud. For instance, Wells J. T. (2017) considered fraud as an individual’s exploitation of his profession for personal enrichment through the deliberate misuse of the organization’s resources and assets. Under this definition, all types of investment fraud are included, regardless of scale, such as asset misappropriation, financial statement fraud, corruption, theft, and using the organization’s property for personal gain. (Sabrina & Bouras Ahmed, 2022, p. 228)

3.2 Causes of Financial Corruption:

Financial corruption crimes occur when an employee, contractor, or any party accepts or offers a bribe to facilitate a contract, tender, or deal. In all cases, such acts are behaviors intended to gain profits outside the scope of the law, representing various forms of abuse of office. (Al-Salou, 2005, p. 27)

3.2.1 Political Causes:

Political factors are among the most important that contribute to the emergence, growth, and spread of corruption, as they create a favorable environment for it. These include:

- Using political loyalty as a criterion for appointing administrative leaders to key positions.
- Weakness of civil society and marginalization of its institutions in many developing countries.

- Absence of genuine democracy, lack of power rotation, absence of separation of powers, and weak accountability mechanisms.
- The prevalence of bureaucracy in administration and excessive centralization.

3.2.2 Economic Causes:

Economic causes can be summarized as follows:

- Government interference in economic activities, which leads individuals to bribe officials to bypass the rules, regulations, and procedures governing the market and the economy as a whole.
- The emergence of the so-called parallel market, where individuals operating within it often disregard any rules, whether related to prices, product quality, or legal procedures for business transactions.
- Low wage levels in the public sector, pushing employees to accept bribes to balance their personal consumption expenditures.
- The abundance of natural resources, which tempts officials to engage in corruption on a large scale.

3.2.3. Social and Cultural Causes:

Social and cultural causes of corruption lie in the overlap between social and economic relations, class aspirations, weak professional ethics, racial discrimination, cultural conflicts, the nature of social systems, and the prevailing value structure. Customs and social traditions play a major role in either promoting or combating corruption, in addition to the general lack of public awareness regarding its dangers.

The low wage levels in the private sector compared to the public sector may be the main reason that drives employees to follow illegal methods to recover what they perceive as lost earnings or to compensate for low salaries. (Blundo & Jean-Pierre Olivier de Sardan, 2001, p. 900)

Similarly, the gap in salary levels between senior management and lower-level employees fosters corruption and leads to weak job performance and loyalty. This is often linked to the weakness of internal control systems in many governmental departments. (Hussein, 2015, pp. 201–202)

3.3 Characteristics of Financial Corruption:

Financial corruption is characterized by several features, the most prominent of which are: (Hassnaoui & Zwaou Diaa Eddine, 2019, pp. 32–34)

- **Secrecy:** Corruption practices and arrangements are usually carried out in great secrecy and discretion. Those involved in financial corruption often use multiple strategies to conceal their actions.
- **Multiplicity of Parties:** More than one person is usually involved in corruption due to mutual relationships and shared interests among the actors.
- **Rapid Spread:** Corruption grows and spreads faster in environments conducive to it—such as administrative laxity, weak oversight and accountability, or when some actors enjoy authority and influence.

- **Institutionalization of Bureaucracy:** Financial corruption leads to numerous negative effects, foremost among them the disappearance of formal rules and regulations and the dominance of personal judgments. This results in weakened social responsibility, diminished work ethics, and deviation from institutional goals.

3.4 Manifestations of Financial Corruption:

Financial corruption takes one of the following forms (Flaq & Tabni Maryam, 2005, pp. 174-175):

-**Bribery:** This involves giving or receiving any gift, loan, fee, reward, or any benefit to or from any person to induce them to perform an act that is dishonest, illegal, or a breach of trust during the execution of the entity's work. In essence, it means obtaining a benefit, usually financial, to facilitate or execute actions contrary to the law or professional standards.

-**Nepotism:** This refers to the passing of favors or benefits within organizations (parties, regions, clans, or influential families) without the recipients being genuinely entitled to them.

-**Favoritism:** Preferring one party over another without justification, such as in awarding contracts, tenders, leases, or investment agreements.

-**Mediation (Intercession):** Any intervention by a person in a position of authority (official or political) in favor of someone who does not deserve an appointment, contract, or position, etc.

-**Extortion and Forgery:** Conducted to obtain money from individuals by exploiting one's official position with legal or administrative justifications, or by concealing applicable instructions, as seen in tax offices, falsifying academic certificates, or counterfeiting money.

-**Misappropriation of Public Funds, Black Market, and Smuggling:** Using the powers granted to a person or committing fraud or exploiting one's position to secretly handle state funds without justification, bypassing regulations, or smuggling state wealth.

-**Delays in Processing Transactions, Especially Critical Ones:** Such as retirement procedures, citizenship, passports, certification of documents, or official letters.

4. Role and Importance of External Auditing in Combating Financial Corruption:

4.1 Contribution of External Auditing in Combating Financial Corruption:

The accuracy, objectivity, and quality of the financial information presented, providing a realistic view of the organization's financial position and profits through: The financial statements of an organization represent a true picture of its performance and financial position and are the primary tools used by stakeholders in making informed decisions. The external auditor plays a crucial role in ensuring

-Supporting and Evaluating the Internal Control System by the External Auditor:

The growth in company size and the diversity of operations has significantly advanced external auditing, making the study and evaluation of the internal control system one of its most critical steps to identify weaknesses and address them. Evaluating the internal control system is one of the most important tasks for the external auditor during the audit, given the system's effective role in providing reliable financial statements.

Attention to internal control has increased, especially after global financial scandals, where weak internal control systems were among the main causes of financial crimes. This led countries such as the United States, the United Kingdom, and Canada to establish standards aimed at reducing

financial crimes. A key standard in the field of internal control is COSO, established by the United States in 1992 (Qandoz, 2018-2019, p. 106), which defines the internal control system as:

-A process implemented by the board of directors, senior management, and employees, designed to provide reasonable assurance regarding the achievement of the following objectives: operational efficiency and effectiveness, reliability of accounting information, and compliance with applicable laws and regulations." (Siham & Yaqub Mohammed, 2021, p. 260)

Internal control involves procedures performed by authorized entities to ensure that pre-set objectives are achieved, that actions taken to achieve these objectives are lawful, and that necessary measures are taken to address deviations. The need for internal control has become more urgent for several reasons:

- The increasing scope and size of administrative units and their operations, accompanied by structural complexity.
- Protecting organizational assets and detecting errors and fraud.
- An effective internal control system protects the organization from fraud, negligence, and embezzlement. (Sweitai, 2022, p. 75)

A primary objective of internal control is to ensure high-quality information in accounting data to safeguard cash and material assets. Organizations provide a suitable accounting information system to support management in performance evaluation and decision-making. Accounting information is a fundamental tool in decision-making, and its success heavily depends on the accuracy, credibility, and representation of reality. For accounting information to be accurate, credible, precise, and reflective of the company's financial position, it must be certified by an external auditor (Qandoz, 2018-2019, pp. 113-114).

Thus, through the external auditor's report on the internal control system, a company can take necessary measures to address weaknesses, improve its internal system, and enhance performance. Therefore, evaluating internal control is a core task of external auditing and a pivotal element in preventing or reducing financial corruption.

Adherence to International Auditing Standards to Enhance the Role of External Auditors in Limiting Financial Corruption (Sabrina & Bouras Ahmed, 2022, p. 235):

-The International Auditing and Assurance Standards Board (IAASB) issued ISA 200, which outlines general responsibilities of the auditor, ensuring independence and compliance with all legal, regulatory, and professional obligations. The auditor must obtain reasonable assurance that financial statements are free from material misstatement due to fraud or error, based on sufficient and appropriate evidence.

-The IAASB also emphasizes auditors' responsibility to consider laws and regulations in auditing financial statements through ISA 250, which requires auditors to address non-compliance or suspected non-compliance and perform necessary audit procedures for matters that could materially affect financial statements.

-ISA 240 focuses on auditor responsibilities related to fraud that causes material misstatements in financial statements. Fraud differs from error by intent, involving deliberate acts, either through issuing fraudulent financial statements or misappropriating assets. While auditors must obtain reasonable assurance regarding misstatements, inherent limitations in auditing mean some material misstatements may go undetected. The primary responsibility for preventing and detecting fraud lies with the organization and management, aiming to reduce its likelihood and deter occurrence.

-Notably, none of the above standards directly address financial corruption or auditors' responsibilities regarding detecting or assessing it. However, IFAC's 2016 updates to the Code of Ethics emphasize auditors' understanding of non-compliance and taking necessary measures, including notifying relevant authorities if needed, without compromising confidentiality.

Based on the above, financial corruption is directly related to evaluating the internal control system and adherence to international auditing standards. Corruption decreases with consistent reliance on standards and effective internal control. The external auditor's report enables the company to address weaknesses and improve performance. Thus, external auditing is a key factor in preventing or reducing financial corruption. Compliance with international auditing standards allows auditors to detect fraud, errors, and corrupt practices or minimize them, thereby reducing the risk of financial corruption in companies.

4.2. The External Auditor's Responsibility in Detecting Errors, Fraud, and Illegal Activities:

The external auditor is not responsible for preventing errors, fraud, or illegal activities. However, they are required to exercise appropriate professional care, which involves studying and evaluating the internal control system, identifying necessary procedures and tests along with their timing, and preparing a comprehensive audit program that includes additional procedures if the auditor anticipates material misstatements in the records, accounts, or financial statements. The auditor must also inquire with management regarding the discovery of any material errors, fraud, or illegal activities in the accounts.

When the auditor detects a material misstatement resulting from fraud, suspected fraud, error, or illegal actions, they must report it to: (Kandouz, 2018–2019, pp. 148–150)

- The company's management;
- Individuals authorized to govern and manage the company;
- In some cases, the regulatory or law enforcement authorities.
- There is no legal obligation for the auditor to take new actions on the financial statements already covered by their report. However, if the auditor receives credible information that these statements are affected by material errors, fraud, or illegal activities—and if such information would have affected their opinion had they known prior to issuing the report—they must:
 - Request management to notify all parties affected by the material misstatement;
 - Correct the financial statements as soon as possible and update their report accordingly;
 - If interim financial statements for a subsequent period are expected to be issued shortly along with an auditor's report, the auditor may disclose the necessary information and apply the required adjustments in these statements instead of issuing amended statements;
 - Finally, the auditor must take any measures deemed necessary to ensure the company fulfills the required disclosures as outlined above.

The external auditor is considered responsible in the following cases:

- **Ordinary negligence:** Failure to exercise the required professional care in performing duties, without any intent to deceive or commit fraud.
- **Gross negligence:** Departing from due diligence and competency standards in performing duties, resulting in failure to audit several key accounts. This is often referred to as constructive fraud.
- **Fraud:** The most serious case, occurring when the auditor issues an unqualified report on financial statements while knowing they are materially misstated.

According to auditing standards, the auditor is not responsible for failing to detect fraud or errors during the examination. Various global legislations support that management is responsible for

errors, fraud, and illegal activities in financial statements, ensuring their accuracy, fairness, and reliability.

4.3. SWOT Analysis of the Role of External Auditing in Reducing Financial Corruption:

External auditing contributes to reducing financial corruption by promoting transparency and accountability. The auditor studies and evaluates the company's financial statements, ensures compliance with generally accepted accounting principles, and issues an impartial report containing accurate information about the audited company, increasing stakeholders' trust and reducing opportunities for corruption.

4.3.1 Strengths:

- Provides an independent tool to review financial statements objectively, protecting the company's assets;
- Ability to detect accounting and financial errors and irregularities using various techniques and tools;
- Enhances trust between stakeholders and investors by providing accurate information that supports timely and appropriate decision-making;
- Studying and evaluating the internal control system allows identification and correction of weaknesses, improving overall control quality;
- Legal procedures in case of financial deviations support accountability.

4.3.2 Weaknesses:

- Difficulty accessing some financial information and reliance on potentially misleading data provided by the company;
- Limited legal authority in some regulatory environments;
- Weak independence of the auditor under political or administrative pressure;
- Auditor bias or conflicts of interest affecting report credibility;
- Lack of transparency or insufficient transparency impeding audit effectiveness;
- Ineffective cooperation from audited companies.

4.3.3 Opportunities:

- Updating international and local laws to enhance transparency and adapt to challenges, especially anti-corruption measures;
- Emphasis on digital auditing tools and artificial intelligence;
- Establishing channels for information sharing with regulatory authorities to increase effectiveness;
- Raising awareness among communities and authorities about corporate governance importance;
- Expanding auditing scope to include environmental, social, and governance aspects.

4.3.4 Threats:

- Manipulation and deception by corrupt or colluding insiders;
- Lack of adequate laws protecting auditors;
- Ignoring auditors' recommendations by management;
- Weak regulatory environment or absence of effective laws;
- Political or administrative pressures obstructing auditors in performing their duties.

4- CONCLUSION

This research paper focused on the causes of financial corruption as a phenomenon threatening companies and the global economy and highlighted the effective role of external auditing in detecting and mitigating financial corruption. The study concluded:

- External auditing is an organized process conducted by an independent professional to examine the accuracy and reliability of financial statements and their compliance with applicable regulations;
- The external auditor is not solely responsible for detecting financial corruption—management and internal auditors share responsibility;
- Compliance with international auditing standards indicates the achievement of external audit objectives;
- Non-compliance by some auditors with international auditing standards and professional conduct rules limits their effectiveness in detecting all forms of financial corruption;
- An effective internal control system enhances the auditor's ability to detect fraud, thereby reducing financial corruption;
- External auditors bear significant responsibility for the spread of financial corruption in a company due to their role in evaluating internal control systems and certifying financial statements.

Recommendations:

- Ensure proper application of international professional auditing standards and impose strict penalties for violations, potentially including revocation of accreditation, to reduce financial misstatement;
- Continuous review of anti-corruption laws and regulations;
- Monitor and combat corruption using international auditing standards to enhance transparency;
- Establish expertise and training centers for auditors to ensure competence and continuous professional development through seminars and conferences;
- Expand the auditor's powers and responsibilities in detecting fraud, errors, and illegal activities.

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