The Role of Performance Auditing in Achieving Sustainable Development (Iraq Is A Model)

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Abstract

The current research aims to study the knowledge bases for performance oversight and sustainable development, in addition to assess the sustainability of production systems that are in technological transition through strategic indicators that guide the innovative performance private and for the role of the Ministry of Water Resources and the Iraqi Ministry of Agriculture within the framework of the process of performance auditing and self-assessment for change and continuous improvement. A descriptive study was carried out based on documentary analysis and interviews. The framework was used (the performance-monitoring phase's matrix Framework for the Evaluation of relevant characteristics of the productive systems incorporating Sustainability Indicators) due to its wide dissemination in the international arena in evaluations of sustainability at this level. This led to the production systems (HT), (MT) and (LT) being distinguished and the strengths, weaknesses, opportunities and threats of those still in the technological transformation stage (MT) and (HT) were discussed. Thus, diagnostic criteria and critical points to be monitored have emerged in the various sustainability attributes that production systems must meet.

Keywords: audit, sustainable development, performance oversight, control, environmental impact**.**

Introduction

Sustainable development is based on the concept of aligning social and economic development with environmental priorities while preserving natural resources as much as possible, to become increasingly important to countries, international and regional economic organizations, study centers and research groups (Setyowati, 2021). The objective of the study was determined by knowing the cognitive foundations monitoring performance and sustainable development, and to assess the sustainability of production systems that are undergoing a technological transition through strategic indicators that guide the innovative performance of small and medium private enterprises.

Where the current research aims to study the knowledge foundations of sustainable development and performance monitoring, in addition to showing it in addressing the deterioration of water quality and its impact on the agricultural sector and food security.

Sustainable development has gained great importance at the global level, especially with the convening of the Environment and Development Summit in Brazil in 1992, which resulted in the Agenda for the Twenty-first Century, which truly constitutes a global plan to achieve sustainable development, and the establishment of the United Nations Commission on Sustainable Development (UNCSD). Today, sustainable development is gaining increasing attention from countries, international and regional economic organizations, study centers and research groups for its active role in achieving social justice, environmental protection and sustainable growth that preserves the rights of all generations (Hamdan, 2016; Abdulridha, & Alkarawy, 2022).

The surface water in Iraq, represented by the Tigris and Euphrates rivers, is considered one of the main water resources, and these resources are exposed to a real problem represented in the danger of deterioration and deterioration in the quality of its water for many reasons, including the decrease in water imports of the Tigris and Euphrates rivers, the dumping of environmental pollutants into rivers and drains, which leads to the deterioration of the ecosystems of the agricultural sector as well as fisheries. This is what negatively affects the achievement of sustainable development goals, hence the idea of the current paper, where the researchers sought to investigate the nature and procedures of the Ministry of Water Resources in this field of monitoring performance in revealing the actual performance, its effectiveness and compatibility with the goals and standards followed by oversight actual performance within the enterprise achieving sustainable development.

The importance of conducting a dedicated audit with performance measures adapted to the situation to be assessed has also been highlighted in the financial audit literature.

Hamdan (2016) elaborates in a selected case study on the application of guidelines by companies representing a wide range of industries in the Middle East. Where these companies conducted the survey on the application of the guidelines. The purpose of the case study was to examine the relevance and applicability of the Common Core Indicators and to test the proposed measurement methodology and the availability of reporting data towards sustainability, the first problem that arises is that they are challenged in other geographies to interpret sustainable development in a different way or because the selected indicators ignore the reality of the regional context. Secondly, there is a risk that the development of social and economic indicators will be left behind the creation of environmental indicators. Third, it should be borne in mind that the optimal approach to developing indicators will vary with the size and complexity of the organization.

In this paper, we provide a model to distinguish production systems and indicate the strengths, weaknesses, opportunities and threats in the stage of technological transformation, which must be monitored in the various attributes of sustainability that must be achieved through production systems. It also examined the relevance and applicability of the Common Core Indicators, tested the proposed measurement methodology, and the availability of reporting data.

The research derives its importance from the importance of achieving sustainable development in countries, and the positive role provided by performance control in identifying the shortcomings and weaknesses and working to address them in order to achieve prosperity for current and future generations in a fair and proper way, achieve food security for human consumption and the agricultural sector to preserve fish wealth.

Literature review

Theoretical framework for research

The concept of sustainable development did not appear in the twentieth century, but was found 600 years ago when the continent of Europe suffered from a major environmental crisis due to the use of timber until it reached a peak that led to almost complete deforestation, and the idea of sustainability has its roots in human history, where the Prince of Wales linked the idea of sustainability to the human spirit, explaining that there is an innate ability to live with nature in a sustainable manner (Todea, Stanciu, & Joldas, 2011; Setyowati, 2021).

The World Food and Agriculture Organization (FAO) defines sustainable development as "managing and preserving the resource base and directing the process of biological and institutional change in a manner that ensures the continuous satisfaction of human needs for present and future generations in all economic sectors, and does not lead to environmental degradation and is characterized by artistry and acceptance (Boeve-de, et al. 2015; Al-Hindawi, 2019).

Al-Araj and Rashwan (2018), also defined sustainable development as a concept that expresses social construction and competition that reflects the interests of stakeholders, and the main key in talks in the region about the social, environmental and economic future and through which the environment is protected (Al-Araj, and Rashwan, 2018).

Sustainable development means the ability of the current generation to make better use of resources without compromising the ability of future generations to access the same resources (Daly, 2008; Kolk, 2015; Nafadi, 2017).

Clarify the dimensions of sustainable development as in Table 1.

Table 1. Dimensions of sustainable development

Economic Dimension	Revenue
	Added value
	Net value added
	Taxes and other contributions to the state
	Green investments
	Investments in the social sphere
	Total R&D spending
	Percentage of local purchases
Social	Share of women in leadership positions

	Average annual training hours per employee
	Annual training costs per employee
	Payroll as a percentage of revenue by job type and gender
	Health and safety expenses as a share of revenue
	Frequency and number of occupational injuries
	Share of employees covered by collective agreements
Environmental Dimension	Water recycling and reuse
	Water use efficiency
	Pressure on water resources
	Reducing waste production
	Reuse, recovery and disposal of waste
	hazardous waste
	Greenhouse gas emissions

Source: private details

The aims of sustainable development

Setting goals helps to follow up the work in a focused and coherent manner in order to achieve sustainable development. These goals should address or integrate in a balanced manner all the three dimensions of sustainable development and the existing links between them. Therefore, the mentioned goals should be consistent with the United Nations development plan after 2015 and be integrated in it, so that it contributes to achieving sustainable development, and this is what was stated in the Millennium Declaration" at the summit conference held by the United Nations in the year (September / 2000 AD) in which 147 heads of state and government participated, as a culmination of international endeavors to confirm the existing links between peace, security and development and to provide The comprehensive vision of development and the path of progress (Hamdan, 2016)

Table 1. Millennium development aims

No.	Aims	Purposes
1	Eradicate extreme poverty and hunger	Halve the proportion of the population whose income is less than one dollar a day during the period from 1990 to 2015
2	Achieving universal primary education	Ensure that children everywhere, boys and girls alike, will be able to complete a full course of primary education by 2015
3	Promoting gender equality and promoting women	Elimination of gender disparity in primary and secondary education, by 2005, and in all other levels of education, no later than the end of 2015
4	Reducing the infant mortality rate	Reducing the under-five mortality rate to a third between 1990 and 2015

5	Improving maternal health care	Reduce maternal mortality by three-quarters between 1990 and 2015
6	Fighting HIV/AIDS, malaria and other diseases	Halt and eliminate the spread of HIV/AIDS by 2015
7	Ensuring environmental sustainability	Integrating the principles of sustainable development into national policies and programs and reducing the waste of environmental resources
8	Develop global participation for development	Meeting the special needs of least developed countries, landlocked developing countries, developing countries and small island states

Source: Prepared by researchers based on the United Nations Millennium Development Goals Report

Concept and objectives of performance audit

An audit process through which essential information and data about the performance of the entire institution are obtained by identifying the strengths and weaknesses in its activities, and in knowing the validity of the internal organization of the institution and reconsidering its drawn programs and policies (Bremser, 2014; Hassan, and Mahmoud, 2019; Alkarawy, 2020).

Performance control has been defined through the United Nations Guide as "an objective examination of the current performance and performance of operations in the body, program, activity or function in order to direct this performance towards achieving greater efficiency, economy and effectiveness (Sarowar, 2010; Liu, et al. 2016).

Performance audit elements

1. Effectiveness: It means the extent to which the planned objectives are achieved, and effectiveness is linked to the basic outputs of the system.
2. Efficiency: It means the optimal use of the available economic resources, and it can be measured by finding the relationship between the process inputs and its outputs.
3. Economy: It means the availability of commodity or human requirements with the required specifications and at the lowest possible costs. The economy is related to the inputs by providing qualified cadres and financial resources with the required specifications and without extravagance in the process of providing them.

Performance control objectives

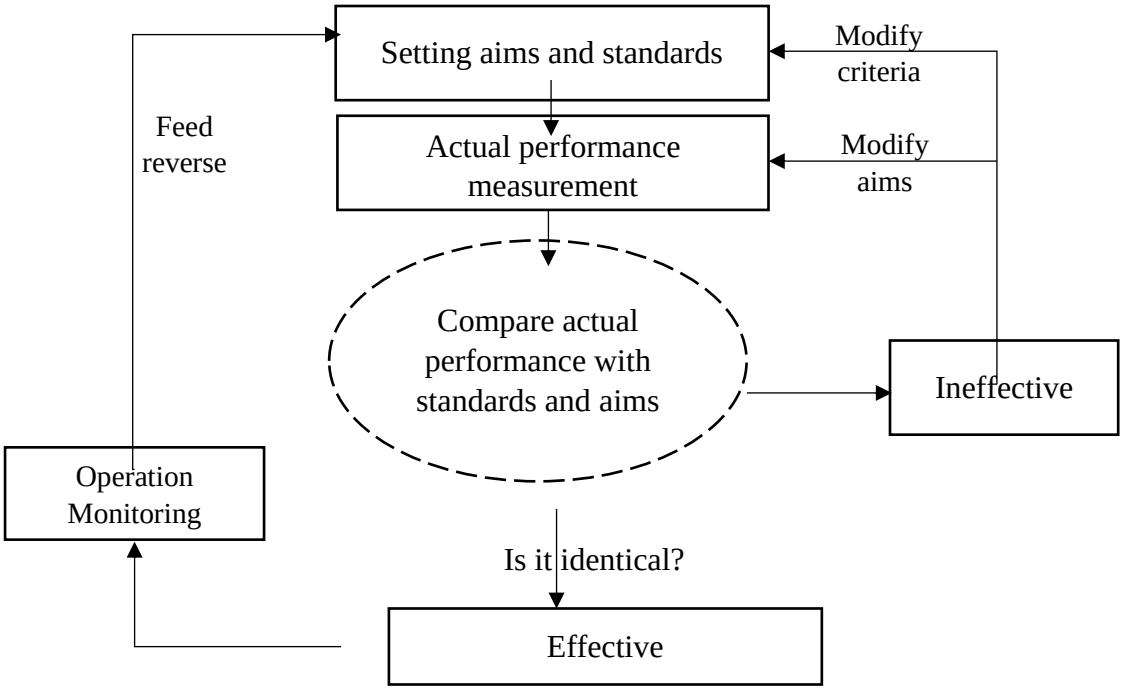
Through the previous definitions and defining the scope of work for this type of control, the most important objectives of this type of control can be summarized as follows (Sobhani, et al., 2014):

1. Providing a basis for improving the public sector's management of resources of all kinds.
2. Improving the quality of information on public sector management outcomes that is provided to policy makers, legislators, and society.
3. Encouraging the public sector administration to introduce new methods in their work performance.

4. Providing a more appropriate public accountability for the implementing administrative bodies.
5. Contributing to the creation of a situation that, with the passage of time, will result in a decrease in unnecessary measures and measures.
6. Creating the appropriate climate to improve and develop the relationship between superiors and subordinates. (Federal Financial Supervision Bureau 2013).

In this research, we have included a matrix model of performance monitoring stages in performance to fill this loophole. In the performance monitoring phases matrix form, it will help the auditor to complete the performance monitoring process and identify the results as in Figure 1.

Using the performance-monitoring matrix, it will help to reveal the actual performance and its effectiveness and compliance with the objectives and standards followed, which is necessary to pay special attention in monitoring the actual performance within the institution or economic unit.



Source: Prepared by researchers

Figure 1. Performance control stages matrix

Methods

To meet the stated objective, a descriptive study was carried out. In this type of research, the researchers apprehends from the data (for example, data about transgressions and the abuse of river water) observed in the field work all the manifestations and information offered by the subjects, useful to accurately show dimensions of a phenomenon, event or situation and describe trends of a group or population (Rahman, 2021). The analysis was limited to the on the areas affected by river water pollution in Iraq. The sustainability indicators were built following the Evaluation Framework for Management Systems incorporating Sustainability Indicators methodology, and clarify the role of performance control in achieving sustainable development. To this

end, representative establishments of the coexisting technological systems, High Technology" (HT), "Modal Technology" (MT) and "Low Technology" (LT), were selected, and data were collected from documentary analysis and interviews with qualified (Account managers, economists and financial experts) the Ministry of Irrigation and Water Resources in Iraq referents between 2019 and 2020. For the calculation of economic indicators, The three technological production systems, HT, MT and LT, were modeled for a typical establishment of water imports of the Tigris and Euphrates rivers, by virtue of this being the modal surface of the selected region (Waad, 2017). The calculations were made at current values of 2020. The study was conducted considering exclusively the sub-breeding activity of fish, since it is the one that predominates in the region due to its environmental and climatic efficiency. Based on the Marginal Analysis (or Cost-Volume-Utility Analysis) the costs were classified as fixed and variable, direct and indirect, in order to reflect the contribution ratio of the breeding sub-activity to cover, first of all, its own fixed costs, and then, evaluate the capacity or margin to face the fixed costs of the productive structure. These taking into account the exception that, although they are benefiting breeding because it is the only aquatic activity considered in the model, they could be affected by any other sub-activity that is defined at the time of planning. To this end, the Evolved or Advanced Variable Costing model was applied (Jasim, 2016; Mounir & Mohamed, 2016; Waad, 2017; Rahman, 2021). For the setting of goals in each of the indicators, the values that the HT system would assume were taken, to which the current MT and LT, systems should tend in the technological transition, through a benchmark process for continuous improvement. .

Next, the most relevant average characteristics of the productive systems compared are presented (Table 2).

Table 2. Production systems of areas affected by water pollution

System	High Technology (HT)	Modal Technology (MT)	Low Technology (LT)
Sub-activity within livestock	Breeding or/and rearing (they try to be efficient in a single activity)	Breeding-breeding	Breeding-fattening (long cycles)
Transcend of fish lakes through the two rivers	20% rango normal 20-40% promedio 40-60% por encima del promedio	Variation %70Natural Field 30% annual greening	100% Natural Field
Transcend the cages of fish placed on the two rivers	30% - 40%	40% - 60%	70% - 100%
Selection criteria	By rotation, edaphic characteristics, lot quality	None, fixed surface	Does not apply

Source: Special Details

The (LT) system encompasses producers who maintain previous experiences, spend little time on training, are not open to the incorporation of technologies and have a rigid and conservative culture. They do not apply technologies and can be categorized as vulnerable (Hamdan, 2016).

The (MT) system includes the producers that are most repeated in the semi-arid region, of random-variable and transitional thoughts. They mainly apply input technologies and can be categorized as risky (Hamdan, 2016). These producers are in better conditions than the previous ones in terms of developing their capacity to absorb knowledge.

The (HT) system encompasses producers who seek to improve, dedicate time to training, are inclined to stay informed, and have an open, flexible and proactive culture. They participate in group dynamics that propose changes. They apply process technologies and can be categorized as stable (Hamdan, 2016).

Results and discussion

By comparing the discovered case with the specific standards and objectives followed in accordance with the established plans, and stating their causes and effects, in a series of meetings with researchers from the Ministry of Irrigation and Water Resources and the Federal Financial Supervision Bureau in Iraq, in which the productive systems of (HT), (MT) and (LT) were characterized and the strengths, weaknesses, opportunities and threats of those that are still in technological transition (MT) and (HT) were discussed. Thus, the diagnostic criteria and critical points to monitor in the different sustainability attributes that the production systems should satisfy emerged, which are shown in Table 3.

Table 3. Diagnostic Criteria, Control points and Audit for Sustainability Traits in Three Dimensions

Sustainability Attributes	Diagnostic criteria	Critical points of observation	*Assessment area
Productivity	Economic-financial weakness	Performance	E
		Cost effectiveness	E
Stability and reliability	Risk reduction	Economic risk - productive	E
		Environmental risks	En.
Performance	Competitiveness with environmental criteria	Business continuity	E + S
		Innovation	E + En.
		Productive organization capacity	E + En.

Financial value	Distribution of costs and benefits	Commitment to local development	S
		Environmental impact	En.
		Absorption and diffusion of innovation	E + En. + S

(*)where: E: Economic dimension; S: Social dimension; En.: Environmental dimension
Source: private details

Once the critical points that condition the sustainability of the fish production systems of the Euphrates and Tigris basin areas, a series of indicators were proposed that could reflect a change in the state of these critical points. In this regard, it should be noted that the indicators that have been selected are specific to the process of which they are a part, and cannot be immediately and directly extrapolated to other systems. Aspect also highlighted in the literature on management control for sustainable development (Hossain, 2010; Atkinson, et al. 2014).

Once the indicators were defined, the goals were set, considering the properties and competencies of the (HT) systems that should be reached. From there, measuring the indicators and integrating their results, to finally establish conclusions on the aspects still to be improved in the (LT) and (MT) systems, in order to then start a new evaluation cycle.

The main results obtained from the critical points evaluated in the different attributes of sustainability are analyzed below.

Starting with productivity as in the Table 4, it is observed that the losses in performance or physical efficiency and in management quality of the (LT) and (MT) systems have a high impact on the economic indicators. In the (LT) system, it is noted that the breeding sub-activity is not enough to cover its own (direct) fixed costs, contributing a negative semi-net margin, which indicates that it does not contribute to satisfying the fixed costs of the productive structure (which could be shared with other sub-activities if the producer so decides).

Table 4. Indicators of productive properties of technology transfer systems in areas affected by water abuses

Qualities	Critical points	Indicators	Draft data			The degree of achievement of the aim		
			HT	MT	LT	HT	MT	LT
Productivity	Performance	- Fish production (kg)	100	70	40	100%	70%	40%
		- Healthcare	3	2	1			
		- Fish growth (scale 1 to 5)	1	0	0	100%	0%	0%
	Cost	- Education marginal contribution.	$3.200	$2.845	$1.281	100%	58%	32%
		Semi-net rearing margin	$2959	$1850	$305	100%	42%	1.0%

		- Return on investment	3.1%	-89%	- 4.56%	100%	0%	0%

Source: private detail

On the other hand, the (MT) system yields a positive marginal contribution that covers all the direct fixed costs of the breeding sub-activity, giving rise to a positive semi-net margin. That is to say, that it manages with the income to cover all of its own costs. However, the semi-net margin obtained is not enough to meet all the fixed costs of the production structure, generating a negative economic result (no profitability). While the (HT) system is the one that reflects the best conditions to face the company's fixed costs, generating a positive return and a higher turnover on fixed assets.

Regarding the attributes of stability and reliability of the system, given the little intervention in the environment, the (LT) system presents a lower environmental risk than the (MT) system, comparable to a (HT) system. However, it does not reach acceptable values to concomitantly reduce the economic-productive risk. Salient aspects to improve are the parked service, management of the availability of sufficient forage resources and reserves to adequately manage the climatic variability of the region, in order to minimize its negative economic impact as in Table 5.

Table 5. Indicators of stability and reliability characteristics of transmission technology systems in areas affected by water abuses

Qualities	Critical points	Indicators	Draft data			The degree of achievement of the aim		
			HT	MT	LT	HT	MT	LT
Stability and reliability	Economic risk - productive	- Normal field %	1.0	0.50	0.0	100%	50%	0%
		- Service stopped	1.0	1.0	0.0	100%	100%	0%
		- Reserves	1.0	0.50	0.0	100%	50%	0%
		- Diversification of fish stocks	1.0	0.0	1.0	100%	0%	100%
	Environmental risks	- Water used (annual) %	1.0	0.50	1.0	100%	50%	100%
		- Water analysis to diagnose good practices	1.0	0.0	0.0	100%	0%	0%
		- Use of agrochemicals and produce. Veterinarians	1.0	0.50	1.0	100%	50%	100%

Source: private detail

Continuing with the analysis of the attributes of performance, the lowest relative performance is observed in the (LT) system with respect to the other

attributes of sustainability, as it demonstrates a lower degree of specialization, training, level of innovation and productive organization competencies. , than the (MT) system, to incorporate adjustments aimed at guaranteeing the continuity and competitiveness of the agricultural company over time as in the Table 6.

Table 6. Performance attribute indicators of transmission technology systems in areas affected by water abuses

Qualities	Critical points	Indicators	Draft data			The degree of achievement of the aim		
			HT	MT	LT	HT	MT	LT
Stability and reliability	Business continuity	Participation of off-farm income in agricultural activity when it is the main	1.0	1.0	0.0	100%	100%	0%
		Family succession	5.0	0.5	2.5	100%	11%	50%
	Innovation	- Artificial insemination	1.0	1.0	0.0	100%	100%	0%
		- Small frame genetics	1.0	1.0	0.0	100%	100%	0%
		- Strategic supplementation	1.0	1.0	0.0	100%	100%	0%
	Productive organization capacity	- Medium and long forage planning	1.0	0.0	0.0	100%	0%	0%

Source: private detail

In the case analyzed, strengths were only found in planning, identify it as defined, with active participation of in the company and paid work. However, this aspect cannot be considered sufficient for future projection in the activity, if the aforementioned weak points are not acted upon in a timely manner.

For its part, the (MT) system is closer in these attributes to the (HT) system for the analyzed case, identifying as aspects still to be strengthened, the professionalization of the activity and the productive organization.

Another valued attribute is financial value as in the Table 7.

Low performance was observed in both the (LT) and (MT) systems at the critical point of environmental impact, identifying the following aspects to improve: animal welfare, waste management, pest control and greenhouse gas emissions through a more adjusted productive management and the forage chain.

It should be clarified that the selected case of (LT) does not have personnel, for which no score was assigned to indicator 2 inherent to working conditions. In all the cases analyzed, the presence of a high rate of interaction with the actors of the nearby Rural Services Centers (localities or towns) and good management of tacit knowledge towards its dissemination stand out. Although relevant limitations were noted in the capacity to absorb new knowledge in (LT) systems, not being prone to collaborative learning.

Table 7. Financial value indicators of transmission technology systems in areas affected by water abuses

Qualities	Critical points	Indicators	Draft data			The degree of achievement of the aim		
			HT	MT	LT	HT	MT	LT
financial value	Commitment to local development	- Contribution to local employment	1.0	1.0	1.0	100%	100%	100 %
		- Staff working conditions	10.0	80.0	0.0	100%	80%	0%
		- Rate of commercial interaction with actors of Centers of	5.0	5.0	4.5	100%	100%	90%
	Environmental impact	- Management of tacit knowledge	4.0	4.0	4.0	100%	100%	100 %
		- Ways of acquiring knowledge	5.0	5.0	2.5	100%	100%	50%
	Absorption and diffusion of innovation	- Biodiversity	4.0	3.5	4.0	100%	82%	100 %
		- Pest control	1.0	0.0	0.0	100%	0%	0%
		- Waste management	5.0	2.5	1.75	100%	50%	35%

Source: private detail

Conclusion

The results show in the approach of (LT) a lower global sustainable performance with greater vulnerability, despite reflecting some environmental and social strengths in the attributes of stability, reliability and equity. The approach of (MT) presents, instead, better economic results, in productivity, adaptability, resilience and self-management, as a result of better knowledge management and links in the value chain, although it shows greater environmental productive risk. In both cases, it was possible to identify improvement actions to be incorporated to reach the (HT) system, which shows greater economic, social and environmental performance. Raw data was taken for each indicator, giving equal relative weight to the critical factors, under the assumption of strong sustainability, which assumes that

good results in one attribute or dimension of sustainability cannot be compensated by poor performance in the rest.

On the other hand, sustainability is not a static condition, but corresponds to a verifiable process only with the passing of time. Its evaluation must be the result of periodic and systemic analyses, in which the study of costs and management control acquire a key role in identifying opportunities for change in the agricultural SME private and also affiliated to the Ministry of Water Resources and the Ministry of Agriculture, and in turn, the review of performance measures. It was confirmed that it constitutes a flexible methodology to guide planning and decision-making at the business level. This adds to its potential to evaluate agro ecosystems, being able to complement and integrate other management control tools. In this order of ideas point out the responsibility of the performance control to help smaller companies achieve long-term prosperity, internalizing sustainability in their business practice and improving their ability to take advantage of the opportunities offered by a greener economy. Thus, an attempt has been made to contribute to sustainable management control through the application of an interdisciplinary approach, increasingly demanded in companies for validation purposes.

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