

Perspectives by activating the role of the independent mandatory statutory auditor for controlling public administrations

وجهات النظر من خلال تفعيل دور المدقق القانوني المستقل للرقابة على الإدارات العامة

PhD BENLOULOU SALIM BADREDDINE , PhD student KHELASSI OMAR

¹ University of Tlemcen, labo GPES -Tlemcen (Algeria), salimbadraddin.benloulou@univ-tlemcen.dz

² Université de Tlemcen, labo GPES-Tlemcen (Algeria), omar.khelassi@univ-tlemcen.dz

Received: 10/01/2022

Accepted: 30/03/2022

Published: 31/03/2022

Abstract:

In many countries, recent reforms in the public sector have forced to activating the role of independent statutory auditors (external auditors). Before, they were just controlling economic institutions. In the same context, public administrations are seeking to take into consideration the mechanisms of governance and accountability adopted in the private sector.

This study aims to use these modern techniques in public administrative institutions to seek the quality performance evaluation by adopting the analytical approach within the theoretical framework, and the descriptive approach "interview" with the finance department head and also the communal report of the accounting council from the province.

We recorded a delay of the application of commune laws, and the ineffectiveness of prior control, in addition to the applicable oversight on treasurer because it is not in accordance with modern change, by adopting just the management of expenditures according to the traditional budget management that were activated in 1967 until this day, and the failure in applying the new budget framework for 2013 to be implemented in 2016.

The report of accounting council was therefore ineffective, the failure to implement and neglecting deviations and observations of responsible of finance department, all that were because of the lack of independence of the Accounts Council magistrates from the general body of the ministry, unlike the effectiveness and independence as main characteristics of the private sector auditors.

The proposed recommendations are represented in the necessary of adopting public administrations on accrual basis and conducting the independent oversight to reach transparency, accountability, and governance, as well as the need to digitize administrations to rationalize expenditures.

Keywords: mandatory statutory audit, financial reports, public administration.

Codes JEL: m41 , m42.

الملخص :

أدت الإصلاحات الحديثة في القطاع العام في العديد من البلدان إلى تفعيل المدققين القانونيين المستقلين (المدقق الخارجي) المعروفين بمكاتب خاصة ومراقبتهم للمؤسسات التي تهدف للربح، وفي نفس السياق تسعى الإدارات العمومية الجديدة باهتمام بآليات الحوكمة والمساءلة الموجودة بالقطاع الخاص ، وتهدف دراستنا في استخدام هذه التقنيات الحديثة في المؤسسات الإدارية العمومية للوصول إلى تقييم جودة الأداء. باعتمادنا على المنهج التحليلي في إطار النظري، والمنهج الوصفي "بالمقابلة" لرئيس مصلحة المالية للبلدية، والاعتماد على تقرير البلدية من مجلس المحاسبة للولاية،

Corresponding author: BENLOULOU SALIM BADREDDINE, **e-mail:** salimbadraddin.benloulou@univ-tlemcen.dz

توصلنا إلى التأخيرات في تطبيق القوانين للبلديات، وغير فعالية الرقابة القبلية ورقابة أمين الخزينة المعمول بها نظرا لعدم مواكبتها للتغيرات الحديثة بالاعتماد على تسير النفقات حسب تسير لميزانياتي تقليدي المفعول سنة 1967 إلى يومنا هذا، والتراخي في تطبيق إطار لميزانياتي الجديد لسنة 2013 المقرر تطبيقه سنة 2016.

وتبين عدم فعالية التقرير لمجلس المحاسبة وعدم تنفيذ والتغاضي عن الانحرافات والملاحظات من المسؤولين الإداريين، نظرا لعدم استقلالية قضاة مجلس المحاسبة عن الهيئة العامة للوزارة، عكس فعالية واستقلالية المتميز بها محافظ الحسابات في القطاع الخاص. ومن توصياتنا اعتماد الإدارات العمومية على أساس الاستحقاق، وتفعيل رقابة مستقلة للوصول إلى الشفافية والمساءلة، الحوكمة، رقمنت الإدارات العمومية لتحقيق التنمية المستدامة في جل البلديات .

الكلمات المفتاحية: التدقيق القانوني الإلزامي، تقارير المالية، الإدارات العمومية.

تصنيفات JEL: m41، m42

Introduction

The deficit that lately produced the crisis of debt to the governments of the world has led to the necessary of the accountability and transparency in financial transactions in the public sector; this is primarily provided by the International Public Sector Accounting Standards (IPSAS). Under the accounting reforms which were adopted by most countries of the Anglo-Saxon system such as some countries of the European Union, unlike the countries of Francophone system which are too late in this stream, and in alignment with accounting reforms of world in applying the International Public Sector Accounting Standards (IPSAS), it is necessary to rely on the accrual basis, which is different from the current principle of public accounting in Algeria which adopts the cash basis, i.e. accounting for public financial operations, which is subject to the annual management of the budget, this principle is characterized by negative aspects.

This accounting change must be accompanied by an effective oversight added to the legal control (financial inspectorate, accounting board) by giving authority to external auditors to oversee all public sector operations, especially if the financial statements are applied according to International Standard No. 01 as with economic institutions.

Accordingly, it is necessary to enhance the role a completely independent Oversight characterized by the same characteristics known to the private offices of the statutory auditor (auditor), it is the same Oversight in the private sector and public institutions of an economic and industrial character, because the latter focus on financial accounting in managing their activities.

For this reason, when the state resorts to the accounting adjustment of public administrations, it must be accompanied by effective, efficient and independent oversight in order to obtain an effective and rational public spending and therefore achieving positive effects on the overall national economy.

In that sense, the following question was posed, how can the mandatory statutory auditor be an effective mechanism in overseeing the public administrations?

The aim of this study: we seek through this study to reach the performance quality and evaluate the objectives set out in public administrations by applying effective oversight, as is the case for the private sector, which are characterized by: independence, accounting and financial expertise, diligence, transparency, accountability and performance.

The significance of the study

Revealing the real situation of the accounting system currently in place in public administrations, and present all reforms, including acceleration the full operationalization of the independent external auditors for the oversight of the public sector, and showing the positive effects of this procedure which contributes to rationalizing the expenditures of public institutions according to the set objectives.

1- General concepts of Audit, mandatory statutory auditor and public administrations.

1.1. The concept of audit: We will discuss the most important concepts of audit, especially the mandatory statutory auditor and the applicable accounting system in public administrations.

1.1.1. the concept of audit: audit is characterized by several concepts and types, from which to draw several characteristics and features, including:

- **The first definition:** “Audit is the examination of various internal control systems, statements, documents, accounts, and books of the project under auditing, a critical and organized checking by an independent external auditor with providing objective technical evaluations of financial statements equity of the project at the end of a specified period of time and the extent to which they express the reality of operational business activities in terms of profit or loss for that period.” (CHOHNA, Accounts auditing, contemporary entry based on International Auditing Standard, 2015)
- **The second definition:** “the audit is the process of collecting and evaluating the evidence, identifying and preparing reports about the compatibility between the financial information and predetermined criteria, an independent and neutral person should supervise the process of auditing.” (colleagues, *Theoretical auditing science*, 2011)

According to the aforementioned definitions, audit is a neutral and independent profession, the auditor must act impartially and neutrally to obtain efficient and transparent reports.

1.1.2. The concept of the mandatory statutory auditor (auditor): “the mandatory statutory auditor: in this article of this act, an auditor is the person whose task is approving ordinarily the accuracy of the financial statements of companies and entities, certifying their regulation and checking their compliance with the provisions of the applicable legislation, in his own name and under his responsibility.” the Article 22 of the act 10-01 about the professions of an accountancy expert, auditor and certified accountant issued in the official journal, No. 42 of 11 June 2010 (2010)

1.1.3. functions of the mandatory statutory auditor (external auditor) during his tasks:

Under article 23 of the act 10-01 about the professions of an accountancy expert, auditor and certified accountant issued in the official journal, No. 42 of 11 June 2010, the statutory auditor should be independent and objective during the functions set out in this act.

- To express his opinion in form of a special report on the internal control procedure submitted by the internal auditor and approved by the management board.

- To examine the validity of the annual accounts and their conformity with the information of the management report submitted by the shareholders or partners.
- To inform all managers, the general assembly or the qualified deliberation body of every deficiency detected that hampers the exploitation continuity of the institution. (Official Gazette of the People's Democratic Republic of Algeria dated June 11, 2010)

1.2- The role of the independent auditor in reporting all misstatements:

- Reporting all misstatements by the auditor at the right time to the responsible person (manager) is important in order to take the necessary measures by management.
- Management corrects all misstatements and remarks reported by the auditor, this leads to maintain the accuracy of accounting records and books, and reduces the risks of distorting financial statements in the future, that because of the cumulative effects of immaterial uncorrected misstatements related to prior periods.
- ISA 700 requires the auditor to evaluate whether the financial are prepared and presented in all material respects, such as a verification of accounting practices.
- Evaluating the uncorrected misstatements by revealing the causes for not making correction procedures by management. (International Auditing and Assurance Standards Board® Supplement to the Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements., 2020)

1.3- The restatement of financial statements according to International Accounting Standard 29:

Financial Reporting in Hyperinflationary Economies is one of the most important characteristics of International Accounting Standard 29 on the restatement level of financial statements; the selected standard is suitable for the actual economy quality of Algeria according to the general increase of prices and the hyperinflation of local currency.

We mention the most important features of the financial statements that must be characterized in this case, according to the International Accounting Standard 29:

- Items stated at current cost are not restated because they are expressed in terms of the measuring unit current.
- The budgetary (Statement of Financial Position) is based on a historical cost approach, shall be stated in terms of the in a general price index because the items are not stated in terms of the measuring unit current at the end of the reporting period.
- The gain or loss on the net monetary position should be declared on income items.
- Items stated at monetary items (accounts payable and accounts receivable ...) are not restated because they are already expressed in terms of other measuring unit because these items are stated in terms of the measuring unit current at the end of the reporting period. (HAMIDATE, 2012)

1.4- Explain reports of the independent auditor (mandatory statutory) under opinion adjustments:

We gave four examples that the opinion of independent auditor faces them during assigned tasks in economic units:

Example 1: an auditor's report contains a qualified opinion that includes material misstatements in financial statements.

Example 2: an auditor's report contains an adverse opinion that includes material errors in consolidated financial statements.

Example 3: a qualified report refers that auditor did not receive sufficient evidence for auditing.

Example 4: the report of the independent auditor "Not approved" because he cannot receive the set of evidences. (Assurance Standards Board® Supplement to the Handbook of International Quality, 2020)

We display these examples in the following figure (1):

The illustrative example No. 1: a qualified opinion because material misstatements in financial statements:

This qualified opinion was due to the following cases:

- The financial statements are prepared according to the International financial reporting standards (IFRS) by management of the entity.
- Inventories are misstated the misstatements is deemed to be material (but not pervasive to the financial statements). Thus, a qualified opinion is suitable.
- Based on the evidence obtained through auditing, the auditor has mentioned that the presence of material misstatements make a doubt on the ability of the entity to continue in accordance to the International Standard on Audit ISA 570.

The illustrative example No.2: this report contains an adverse opinion.

- The consolidated financial statements are prepared by entity management in accordance with the International financial reporting standards (IFRS).
- Financial statements are misstated, it should be noted that the misstatements effects have not be determined.
- The auditor decides that no principle auditing has been occurred in the basis of adverse opinion in accordance with the International Standard on Audit ISA 701

The illustrative example No.3: a qualified opinion.

- The consolidated financial statements are prepared by entity management in accordance with the International financial reporting standards (IFRS).
- The Management inability for listing the consolidated financial statements in ISA 210.
- The auditor was unable to obtain sufficient audit evidence. So, a qualified opinion is appropriate.

The illustrative example No.4: independent auditor's report (no credibility).

-Audit of a complete set of financial statements of the entity in accordance with ISA 600.

-The auditor was unable to obtain sufficient appropriate audit evidence (he was unable to obtain investment evidence in a participatory project that represents 90% of entity assets. So, the opinion is appropriate for the disclaimer of the auditor's responsibility (Not approved).

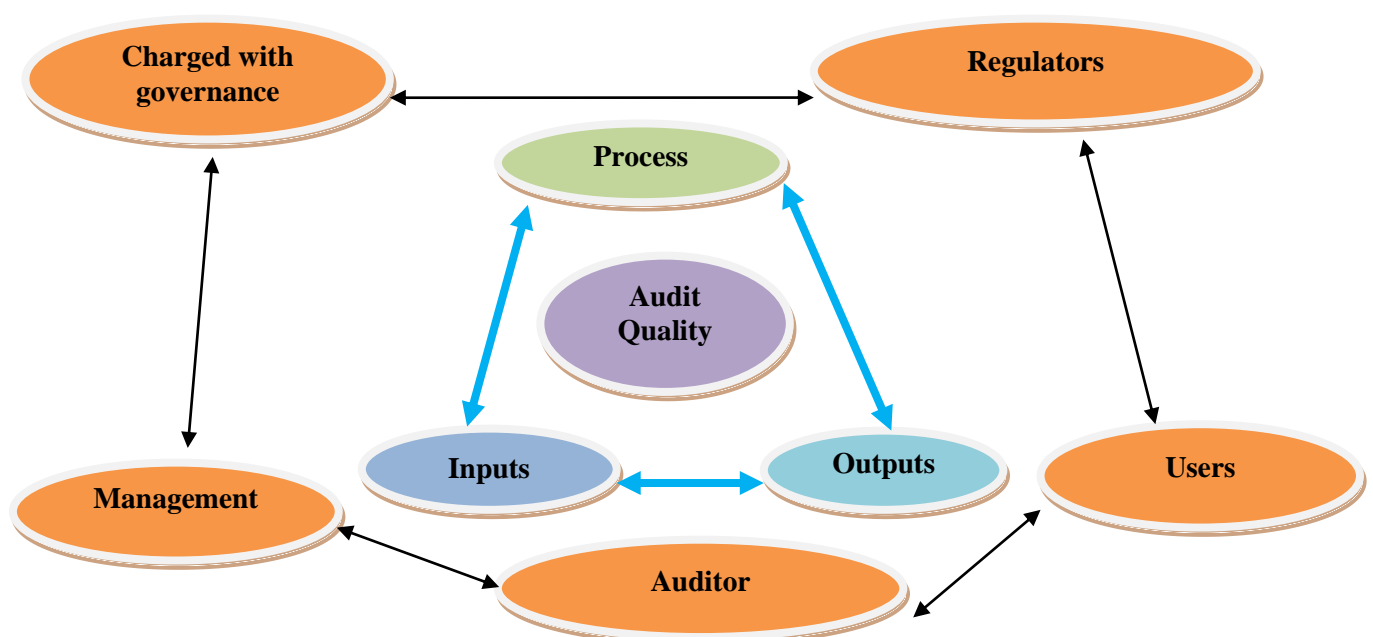
The source: prepared by the authors in accordance with," International Auditing and Assurance Standards Board- Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements- 529 fifth. New York. www.iaasb.org. 2017 p 815, 818, 821 and 824.

1.5- Audit quality and its framework:

The term of audit quality includes the following elements:

- The responsibility for performing quality audits is assigned to auditors, in sufficient knowledge, experience, super skills and the time allocated for performing the audit tasks.
- The reports will be more useful especially in the appropriate time for the reaction with shareholders.
- Raising awareness of the key elements of audit quality by encouraging experts and auditors to explore more and more to improve and reach audit quality.
- It applies to all entities regardless of their size, nature.
- Auditors are required to comply with relevant auditing standards of audit quality. (Assurance Standards Board® Supplement to the Handbook of International Quality, 2020)

The Framework for audit quality can be depicted in **figure 2** which distinguishes the following elements



The source: prepared by the students in accordance with “International Auditing and Assurance Standards Board® Supplement to the Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements 2020. P 4 and 5

1.6- Similarities and differences between the accounting adopted at for-profit companies and organizations of an administrative character:

- **Similarities:**

Public accounting is similar in the following points:

- Double- entry accounting is adopted for reporting financial statements.
- Both aim at reporting transactions and statements by historical recording.

- **Differences:**

Public sector organization accounting differs from economic institutions in several sides:

- In for-profit organizations: accounting aims at determining the profit or loss through financial statements.
- Unlike economic institutions, financial statements in public sector organization, are not prepared by calculating the result, its main goal is for serving society.
- Its concern in economic institutions is to clarify the investor’s capital; however, public sector organizations don’t record specific capital, they are a part of the annual local government budgets. (EL-BANEL, 2012)
- Public sector organizations’ primary mission is not to generate profits, all their activities to promoting a social service for people’s satisfaction, and not to generate profit as with for-profit organizations; that is to say, they don’t calculate and match expenses with revenues for the purpose of profit without preparing a list for calculating results, it hence does not mean that public sector organizations seek to loss but there is an undesignated profit, it is not impossible to calculate it although all difficulties, descriptive and quantitative measurement has been the main concern of developed countries. (LOAI MUHAMMED, ABDERRAHMANE, 2010) .

2. Applied research on Chetouane city in Tlemcen:

After discussing the effectiveness of the auditor’s financial report which is effectively characterized by independence, transparency and accountability, we are trying to compare, identify these characteristics of Accounting Council’s report in Chetouane and to reveal the oversight effectiveness in this commune, we conducted an interview with the head of finance department by using the following tools:

Expenditure management from the initial budget, administrative account, additional budget, account statement, for identifying if the characteristics of the economic institutions that adopt financial statements in accordance with the International Standard on Audit ISA 01 are applied, and are based on external auditors.

2.1- Introducing the city of Chetouane:

Chetouane is a city in Tlemcen Province, in northwestern Algeria, it was become an official commune after the administrative division in 1984, it entered into service just after a year. This young commune was a group of farms near some population centers in Ouzidane and Ain El Hout (neighboring communes).

- **Its main functions:** It is mainly represented in managing the revenues obtained by portions of taxes such as real estate fees, cleansing fees, and value-added fees, and it

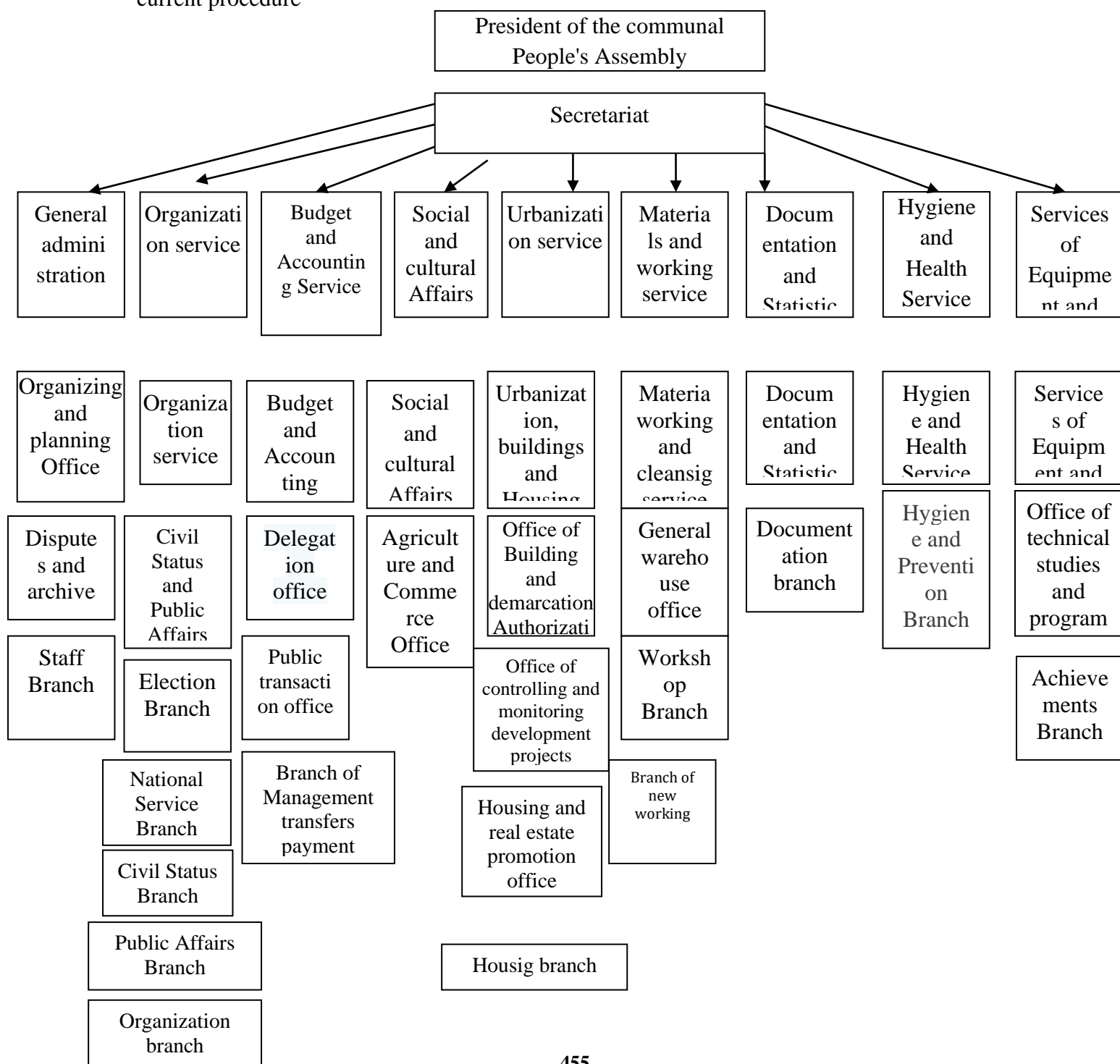
Perspectives by activating the role of the independent mandatory statutory auditor for controlling public administrations.

therefore transfers these revenues in the form of expenses. 1/10 of the budget goes to equipment, investment, and ancillary projects, and the rest of the budget 9/10 is spent on management.

- **Its legal position:** it is classified within the public sector institutions of an administrative nature.

The organization chart of administrative services:

This organization chart was prepared when the total population of the commune was less than 50,000, this organizational chart will change because the population has become between 20,000 and 50,000, so a director must be appointed and the head of the department, the authorizing Officer then becomes the director and not the head of the department, as in the current procedure



The source: presented by financial service head of commune “Chetouane”.

2.2- Incomes and conducting public management expenditures in commune of “Chetouane”:

2.2.1 A sample of the obtained income by the commune of “Chetouane” in 2020:

Table (1)

Nature of levy or tax	Forecasts (2019)	Observations
Tax on professional activity TPA	136.019.276.62	-----
Property tax and sanitation tax PT/ST	7.459.425.92	-----
unique lump sum tax ULST	25.483.657.53	-----
global income tax/ unique revenue 50% (GIT /UR)	22.509.974.53	-----
Value added tax (VAT)	5.953.157.92	-----
Total forecasts of tax revenues.	197.425.492.82	-----

The source: The finance service of commune “Chetouane” department.

There are some large projects funded by the province of Tlemcen through the state budget from the Social and Solidarity Fund of local institutions (SSFLI) and the Communal Development Plan (CDP).

2.2.2 The way of managing the communal budget (Expenditures).

Expenditures management applicable in the commune is adopted since 1967, it consists of:

- **Initial budget:** It is practiced according to chapters and each chapters consists of articles, for example:
 - A. Chapter article (902/608) Office equipments, printing and binding.
 - B. Chapter article (902/611) Maintenance and repairs in the department.
 - C. Chapter article (902/612) Acquisition of mini materials, and equipments.
 - D. Chapter article (902/620) Compensation on the functions of the Executive Board
 - E. Chapter article (902/603) gasoline.
 - F. Chapter article (902/604) Fuels.

Table (2) clarifies the way to function articles of principle chapters through a register:

9030	9031	9032	9033	9034	9035	9039
Expenses of maintenance and management of communal buildings	Expenses of maintenance and managing educational institutions	Expenses of mosques maintenance	Expenses of materials maintenance	Expenses of maintenance	Functional housing	Other services
17545472.86	1630000.00	1860000.00	3998500.00			0.00

Perspectives by activating the role of the independent mandatory statutory auditor for controlling public administrations.

.....	.....	.....	1168500.00	.....	.....	.....
.....	.....	.....	350000.00	.....	.....	.....
1950000.00	150000.00	200000.00	2000000.00	.....	.....	.....

The source: The finance service of commune “Chetouane” department.

We notice that managing the budget according to chapters does not effectively contribute to achieving control through public accounting on the institution’s expenses. In contrast, calculating the profit or loss value by approaching expenses and incomes will create more effective type of control; this will be achieved by calculating the result based on the table of results accounts.

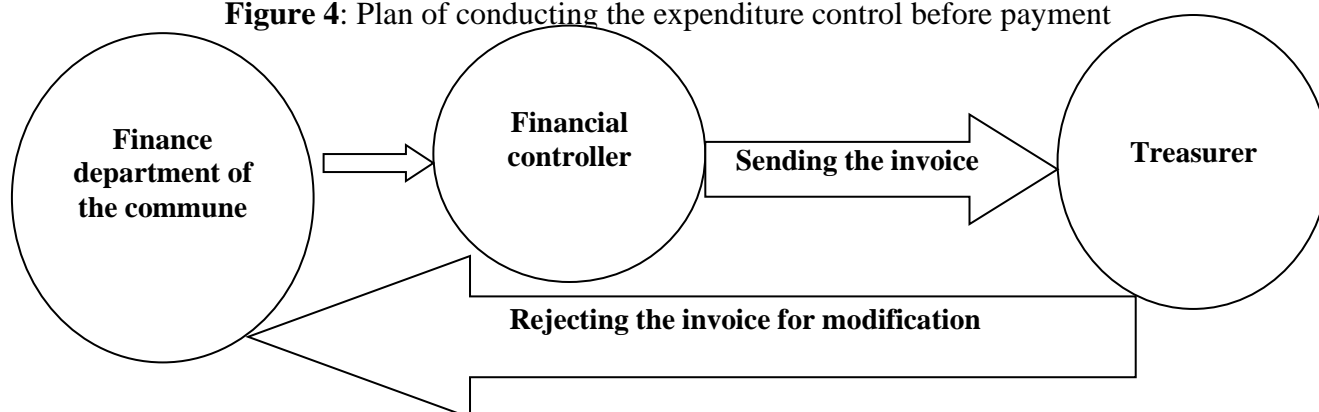
- Management account: It examines final revenues and expenditures.
- Additional budget: This budget is presented in case of making mistakes, for example: Instead of recording in the initial budget 20,000 as a value of the expenditure in the chapter of subsidies and equipment, it is recorded 2000, the difference the two values will be presented in the additional budget.

2.3- The way to achieve the legal control on the department of “Chetouane”:

This process can be divided into two parts as follows:

- Prior Control: It is summarized as follows:

Figure 4: Plan of conducting the expenditure control before payment



The source: prepared by authors

Example: The finance department of the commune sends the works invoice to the financial controller and then he will send it to the treasury, the invoice can be rejected by the treasurer under the applicable laws, the treasurer identifies the causes of rejection, the invoice must be returned again to the finance department to be corrected and send it again to the treasurer, the process thus is complete, he therefore transfer the invoice value to be paid.

- **The oversight procedures by the Accounting Council:**

The Accounting Council’s magistrate in the province ‘Tlemcen’ supervises the oversight process on the commune; the process is often applied at the functions end of the president of communal assembly.

- **An example of an oversight achieved by a magistrate of the Accounting Council:**

People's Democratic Republic of Algeria

The Accounting Council.

The Regional Department 'Tlemcen'.

N°: 01/F.D/2013.

Magistrate rapporteur.

To the Head of the Branch at the Regional Department of the Accounting Council 'Tlemcen'

Object: Concerning the oversight process on commune of 'Chetouane'.

Within the framework of management quality oversight and its legality of the for the commune of Chet wane (Tlemcen province) for the financial years 2008, 2009, 2010, 2011, and 2012, for the preparation for this process, the review of permanent file of this municipality was accomplished, available at the level of our department, it is indicated that:

- G. The management accounts of this commune have been deposited, the subject of the oversight process at the legal deadlines.
- H. This commune has undergone a process of management quality oversight and its legality by the regional department of Tlemcen, during 2008, for the financial years 2006, 2007 and 2008.
- I. The commune has also undergone the process of reviewing the management accounts for the financial year 2004, during the 2006 program, and for the financial years 2006 and 2009, according to the 2011 program.
- J. The review of the permanent file has indicated that there is an anonymous complaint letter... the management of communal affairs, this letter has been carefully studied and was the subject of a report prepared by the responsible magistrate the rapporteur who was assigned to oversee the management quality during 2008. In this context, the content of this message will be taken into consideration during oversight process scheduled by the department in 2013, to ensure ... in various fields, and the obtained results from these shortcomings on the application level of law.

Tlemcen : 02 May 2013.

Magistrate rapporteur.

2.4- Comparison between the auditor's report as shown in the theoretical framework and the magistrate's report of the commune 'chetouane

Table3

Auditor's report	the magistrate's report (from the accounting council)
Twice a year.	In five years, in most cases.
Complete independence.	There is independence to some extent.
Full authority for controlling all services and registers.	He controls if there is an announcement of errors.
He controls all registers and statements, including products...	No control for incomes.

The source: author's preparation.

The auditor's report is characterized by its independence, which is the main feature of the external audit profession used in the private offices of the mandatory statutory auditor,

because among the procedures taken by the auditor when there are deviations, the continuity of the institution will be affected, he therefore activates the warning procedures by informing the responsible and waiting for 15 days, then he requests the convening of Extraordinary Assembly, Then he sends a copy of the problem to the administrative court if it has not been resolved. This is the task that is not declared by the financial controller of the Accounting Council, despite the presence of deviations, the magistrate announces them in the report, but it may not be implemented by the authorities.

The auditor's report also focuses on the income of institution by identifying the deviations and presenting them in writing and publicly to the board of the direction to be taken into consideration. And thus the audit process contributes to improving the commune's revenues, unlike the auditor's report of the Accounting Council; it does not focus on controlling the revenues of the commune.

Conclusion

The theoretical side reveals the main characteristics and features of the mandatory statutory auditor (independence, accountability, transparency, audit quality, important time for shareholders, the timely observations and guidance, etc.), by using these features in economic units and applying them in not-for-profit public units.

Also, we presented the similarities and differences between financial accounting and public accounting adopted in administrations, which focus on balancing expenditures and revenues without calculating profit and loss, unlike the content in the table of results accounts according to International Accounting Standard No. 01, it does not mean that public administrations make a loss, but only the measure of the profit or loss is missed.

Despite the difficulty of calculating the result, it is not impossible, and many developed countries have made effective efforts in the presence of the International Public Sector Accounting Standards (IPSAS), which are adopted on the accrual basis.

This is the prominent remark during the applied study in the "interview" with the head of the finance department of the commune of 'Chetouane', we recorded the inability of the public administrations managers in the flexibility of handling the annual tasks, and this is due to the negative aspects of the applicable public accounting, whether in terms of income or managing expenditures according to the cash basis, and classifying expenditures by chapters according to the applicable code of 1967, which is not in accordance with accounting developments, data and economic transactions.

We also looked at the prior control applicable in the administration, we noticed the lack of foundations of control, which is the "independence", the advantage of the external auditor in economic institutions and that is not found in the auditor of the Accounting Council "the magistrate", and this was clear by presenting the similarities and differences between the characteristics found in the mandatory statutory auditor' report and the magistrate's report.

We found that the main characteristics of the legal auditor "in private offices" are more effective over the legal control in public administrations, especially under the adoption of accrual basis in management of expenditures by calculating the profit and loss according to advantage of the accounts list, this must be accompanied by an effective control which is

characterized by the mentioned features (independence, audit quality, transparency, and accountability).

For the modernization of public administrations and their finance departments, successive governments have undertaken many reforms, as the amendment of Organic Law 15/18 which is related to the financial laws issued in 2018, it is scheduled to be implemented in the beginning of 2023, and trying to include the 17 International Accounting Standards "IPSAS" in order to reach effective financial management within the framework of rationalizing public expenditures and protecting public money..

Bibliographie

- A. **IAASB,2017**, Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements,529 fifth. New York .www.iaasb.org.
- B. **IAASB, 2020**,International Auditing and Assurance Standards Board® Supplement to the Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements.
- C. **REZK ABOU ZAI, EL CHOHNNA, 2015**, *tadkik al hisabate,madkhel mouasire wifk mayire tatkike adouwaliya (theoretical framework)*. First edition. DAR-WAEL for publishing and distribution.
- D. **SALAMAH MAHMUD .RAFAT and his colleagues,2011**, *Alme tatkike alhisabate ,first edition* Dar Al Massira for Publishing, Distribution.
- E. **DJEMAA FELLAH,HAMIDATE,2012**, *Manahige khabire almaayire douwaliya iadade atakarire maliya (IFRS) Expert. First edition.*
- F.**BACHIR ABDELMOUNIM. EL-BANA,2012**, *alousouse alilmaya wa alamaliya fi mouhasaba el houkomia ,Theoretical and applied study of the Faculty of Commerce*. El Mansourah, EGYPT.
- G. **LOAI MUHAMMED. ABDERRAHMANE, ZOHEIR EL-HADRAB, 2010**, *The. mouhasaba el houkomia. First edition*. Dar Al-Bedayah Publishers and distributors. Amman JORDAN.
- H. Official Gazette of the People's Democratic Republic of Algeria dated June 11, 2010, N, 42.
- I. **IQSSB,2020**,International Auditing and Assurance Standards Board® Supplement to the Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements .
- J. **Cretu, C, Sîrbu, C, Gheonea, V, & Constandache, N, 2011**, Presentation of financial statements according to IPSAS-A challenge for professional accountants. *EIRP Proceedings*.
- K. **Beșteliu, N, E, 2018**, Ways Of Taking Over And Operational zing The International Public Sector Accounting Standards (IPSAS)-Essential Milestones In This Process. In *International Scientific Conference " Strategies " (Vol. 1, pp. 52-65)*. " Carol I" National Defense University.

- L. **Asiedu, K, F, & Deffor, E, W, 2017**, Fighting corruption by means of effective internal audit function: Evidence from the Ghanaian public sector. *International Journal of Auditing*, 21(1), 82-99.
- M. **Rusmin, R, & Evans, J. 2017**, Audit quality and audit report lag: case of Indonesian listed companies. *Asian Review of Accounting*.
- N. **IFAC, 2007**, International Fédération of Accountants, IPSA - adoption by governments, , New York.
- O. **Bergmann, Andreas & Braun, Robin , 2008**, The Value Added of IPSAS, PEMPAL Workshop, Istanbul; February 25.
- P. **IFAC, (IPSASB), 2015** Handbook of International Public Sector Accounting pronouncements, 2015 Edition, Volume I. New York, United States of America.
- Q. **Direction générale de comptabilité, 2019**, Appui à la Direction Générale de la Comptabilité pour la préparation de la mise en œuvre d'un système comptable en droits constatés.
- R. **Robert Opanyi, 2016**, the effect of adoption of international public sector accounting standards on quality of financial reports in public sector in Kenya", European scientific journal, vol 12, edition .
- S. **Shinta Rahma Diana & Nandan Limakrisna, 2018**, Strategic Decision Policy Of Public Service Agency As Government Institution: Analysis Of Government Financial Performance, International Journal Of Economics And Financial Issues, Vol. 8, N° 6,.
- T. **Achoubki younes alaine , amhemeed aboumechalet , 2017**, " almoihasaba el hokoumiya ; dare nachre furst eduction, aman.