

**Towards Increasing the Role of the
Central Auditing Organization in
Monitoring National Projects Field
Study on the 100 Million Health
Initiative**

By

Dr. Abeer Ahmed abd elhafez

مدرس المحاسبة - كلية التجارة بنات - جامعة الأزهر

Summary:

The research aims to increasing the role of the Central Auditing Organization in financial and legal supervision, follow-up and performance evaluation of national projects by applying the presidential initiative 100 Million Health, and the researcher reached several results, the most important of which :

- 1- There is a positive relationship between the financial control by the Central Auditing Organization and the success of the 100 Million Seha initiative in achieving the goal for which it was established.
- 2- There is a positive relationship between the legal oversight by the Central Auditing Organization and the success of the 100 Million Health Initiative in achieving the goal for which it was established.
- 3- There is a positive relationship between the follow-up to the implementation of the plan and performance evaluation by the Central Auditing Organization and the success of the 100 Million Health Initiative in achieving the goal for which it was established.

Keywords: Central Auditing Organization - 100 Million Health Initiative

- Law 144 of 1988 - Financial Control - National Projects

المخلص

يهدف البحث إلي توضيح أهمية دور الجهاز المركزي للمحاسبات في الرقابة المالية والقانونية والمتابعة و تقويم الأداء علي المشروعات القومية بالتطبيق علي المبادرة الرئاسية ١٠٠ مليون صحة ، وكان من اهم النتائج التي توصل اليها الباحث مايلي :

- ١- توجد علاقة موجبة بين الرقابة المالية من قبل الجهاز المركزي للمحاسبات وبين نجاح مبادرة ١٠٠ مليون صحة في تحقيق الهدف الذي أنشأت من أجله.
- ٢- توجد علاقة موجبة بين الرقابة القانونية من قبل الجهاز المركزي للمحاسبات وبين نجاح مبادرة ١٠٠ مليون صحة في تحقيق الهدف الذي أنشأت من أجله.
- ٣- توجد علاقة موجبة بين متابعة تنفيذ الخطة وتقويم الأداء من قبل الجهاز المركزي للمحاسبات وبين نجاح مبادرة ١٠٠ مليون صحة في تحقيق الهدف الذي أنشأت من أجله.
- ٤- وأوصي الباحث بعدة توصيات أهمها ضرورة قيام الدولة بدعم الدور الرقابي للجهاز المركزي للمحاسبات وان تكفل له المزيد من التحرر والفاعلية في أداء رسالته

الكلمات المفتاحية : الجهاز المركزي للمحاسبات - مبادرة ١٠٠ مليون صحة -

قانون ١٤٤ لسنة ١٩٨٨- الرقابة المالية- المشروعات القومية

Introduction

The Central Auditing Organization plays a major role in controlling and improving the performance of the executive bodies in the country and ensuring the good management of revenues and public expenditures, as well as in rationalizing the financial policy of the state, combating corruption and detecting irregularities, it also has a major role in following up on major projects in terms of funding and support provided by the state and in controlling the disposal of those funds. Among the national projects that the Central Auditing Organization recently monitored is the 100 Million Health Initiative.

Research problem:

As the national projects target a large part of the state budget due to what they do to meet the needs of all segments of society, which created interest in monitoring these projects of all kinds, whether financial or legal control or performance evaluation. Thus the problem of the current research is summed up in attempting to study the role of the Central Auditing Organization to monitor national projects, in application of the initiative of 100 Million Seha, launched by the President of the Republic. The research problem can be formulated in the following questions:

Is there a relationship between the financial control by the Central Auditing Organization and the success of the 100 Million Health Initiative in achieving the goal for which it was established?

- Is there a relationship between the legal oversight by the Central Auditing Organization and the success of the 100 Million Health Initiative in achieving the goal for which it was established?
- Is there a relationship between the follow-up to the implementation of the plan and performance evaluation by the Central Auditing Organization and the success of the 100 Million Health Initiative in achieving the goal for which it was established?

Research hypotheses:

- 1- There is a positive relationship between the financial control by the Central Auditing Organization and the success of the 100 Million Seha initiative in achieving the goal for which it was established.
- 2- There is a positive relationship between the legal oversight by the Central Auditing Organization and the success of the 100 Million Health Initiative in achieving the goal for which it was established.
- 3- There is a positive relationship between the follow-up to the implementation of the plan and performance evaluation by the Central Auditing Organization and the success of the 100 Million Health Initiative in achieving the goal for which it was established.

Research aims:

The research aims to increasing the role of the Central Auditing Organization in financial and legal supervision, follow-up and performance evaluation of national projects by applying the presidential initiative 100 Million, through the following:

- Identifying the elements of financial control of the Central Auditing Organization.
- Identifying the elements of legal control of the Central Auditing Organization.
- Identifying the competencies of the Central Auditing Organization in following up the plan evaluation and performance evaluation.
- Identifying what community initiatives are, their types and purpose, what the 100 Million Seha initiative is, and what it is aimed at, the necessary measures to implement this initiative, its implementation stages, and its funding bodies.
- An attempt to prove the validity of the research hypotheses.

Research importance:

The importance of the research is highlighted in several points, namely:

- The scarcity of research conducted in this field, as it is characterized by addressing the importance of oversight by the Central Auditing Organization on national projects, by applying to the presidential initiative 100 Million Seha.
- The clear interest in presidential initiatives as one of the aspects of national projects at the present time, especially after the spread of the Corona pandemic.
- Attempting to reach conclusions regarding the relationship of financial and legal control, follow-up procedures and performance evaluation carried out by the Central Auditing Organization, and the success of national projects in achieving the goals for which they were established. This is done through making survey lists distributed to the external auditors represented by the auditors in the Central Auditing Organization, as it is the largest external control body on national projects.

Research Methodology:

The researcher in this research relied on the inductive and field approach, by looking at each of the Central Auditing Organization Law, and also through the Ministry of Health website on social networks to identify the nature of the 100 Million Seha initiative, and then using the field approach using designed survey lists According to the five-point Likert scale and then distributed to the external auditors in the device in several governorates, then prove the validity of the hypotheses based on the respondents' answers, extracting and discussing the results and providing recommendations.

Research Delimitations:

The Central Auditing Organization in Assiut, Sohag, and El-Minya.

Research community and sample:

The research community is represented by external auditors represented by the auditors of the Central Auditing Organization in Assiut, Sohag, and Minya governorates. This was done by distributing 60 lists in each governorate, with a total of 180, of which 155 were answered.

Research Plan:

The research plan consists of the introduction and includes the methodological framework and two sections, the first containing the theoretical framework, the second section deals with previous studies, and a third section for the field study, results and recommendations.

The first section:

Stages of development of oversight in the Central Auditing Organization:
Oversight in the Central Auditing Organization, as mentioned by the study (Marwa Ibrahim, 2017: 3), has witnessed concomitant developments in recent times compared to what it was in the early seventies, from being limited to a subsequent financial accounting control, to a comprehensive application of control, and the Central Auditing Organization was established as the supreme auditing body in Egypt in 1942 by Law No. (52) under the name of the Audit Bureau, then the laws regulating the work of this body followed, and the name was changed and the competencies expanded until the name of the Central Auditing Organization was taken under Law No. 129 of 1964, and the body is currently working under The umbrella of Law No. 144 of 1988 amended by Law No. 157 of 1998.

The Central Auditing Organization has created its oversight role in the exercise of its competencies, as the law added new competencies to the Central Auditing Organization in the field of following up the implementation of the state's economic and social development plans and evaluating the results of their implementation.

Oversight in the Central Auditing Organization in accordance with Law 144 of 1988:

The articles of Law 144 of 1988 on oversight by the Central Auditing Organization have stated the following articles:

Article (2): The Central Central Auditing Organization exercises the **following types of control:**

- 1- Financial control, both accounting and legal.
- 2- Monitoring the performance and following up the implementation of the plan.
- 3- Legal oversight of decisions issued regarding financial violations.

Article (3): The Central Auditing Organization carry out its competencies with

respect to the following entities:

- 1- The units comprising the administrative apparatus of the state and the units of local government.
- 2- Public bodies, public institutions, public sector bodies and companies, and establishments and cooperative societies affiliated to any of them.
- 3- Companies that are not considered public sector companies, in which a public person, a public sector company, or a public sector bank contributes at least 25% of its capital.
- 4- Trade unions and professional and labor unions.
- 5- Political parties and daily and partisan press institutions.
- 6- Entities whose laws stipulate that they are subject to the supervision of the Central Auditing Central Auditing Organization.

7- Any other entity that the state subsidizes or guarantees a minimum level of profit, or the law stipulates that its funds are considered state-owned funds.

Article (4): The Central Auditing Organization is also competent to examine and review the business and accounts of any party entrusted with review or examination by the President of the Republic, the People's Assembly or the Prime Minister. The Central Auditing Organization informs the results of its examination to the agencies requesting examination.

The People's Assembly may assign the Central Auditing Organization to examine the activity of one of the administrative departments, any executive or administrative body, one of the public bodies or institutions, public sector companies, cooperative societies, public organizations that are subject to state supervision, or any of the projects in which the state contributes or undertakes its subsidy or guarantees a minimum level of its profits, or any project based on a commitment to a public utility, or any operation or activity carried out by one of these bodies.

The council may also assign the Central Auditing Organization to prepare reports on the results of follow-up to the implementation of the plan and the achieved objectives, and to request its opinion on the follow-up reports prepared by the Ministry of Planning.

Article (5): The Central Auditing Organization exercises its oversight competencies stipulated in Article (2) of this Law as follows:

First: In the field of financial control:

1- Oversight of the units of the state's administrative apparatus, local government units, public and service bodies, parties, unions, and unions. The Central Auditing Organization does the following:

- a- Monitoring the accounts of the various state agencies in terms of revenues and expenditures, by reviewing and inspecting documents, books and records related to receipts, public receivables, and public expenditures in order to ensure that financial transactions and accounting entries for collection and disbursement were carried out in a correct manner, in accordance with the established accounting and financial laws and regulations and rules. general budget.
- b- Reviewing the accounts of pensions, bonuses, insurance disbursements, social security and subsidies, and ensuring that they comply with the laws and regulations regulating them.
- c- Reviewing the decisions related to personnel affairs in the entities referred to in Article (3) of this law with regard to appointments, salaries, wages, promotions, bonuses, travel allowances, transportation expenses and the like, to ensure that they comply with the general budget, laws, regulations and decisions.
- d- Reviewing settlement accounts, current and intermediate accounts, and ensuring that their transactions are correct, and that their numbers are registered in the accounts and supported by legal documents.
- e- Reviewing advances, loans and credit facilities held by the state, and what this requires to ensure that the principal and interest of the advance are transferred to the state treasury in case of lending, as well as repayment of the state in case of borrowing.
- f- Reviewing grants, gifts and donations from foreign or international bodies to ensure their compliance with laws and regulations and their observance of the terms and conditions contained in their agreements and contracts.
- g- Examining warehouses of their import and exchange records, books and documents, and studying the causes of what is damaged or accumulated.
- h- Examining the records, books and documents of collection and disbursement, revealing the incidents of embezzlement, negligence and

financial irregularities, examining their motives and the work systems that led to their occurrence, and proposing means of remedying them.

- i- Reviewing the final accounts of the various accounting units, as well as reviewing the final accounts of the general budget

Second: In the field of implementing the plan and evaluating performance:

In the field of plan implementation and performance evaluation, the Central Auditing Organization undertakes to monitor the use of public funds on the basis of criteria of economy, adequacy and effectiveness. In particular, the Central Auditing Organization undertakes the following competencies in this field. The researcher will mention the paragraph related to projects and it came within the articles of the law (Article 5):

- a- Keeping track of the results of implementing the projects of the plan, evaluating these results and comparing them with the investments, their costs and the materials used in them.
- b- Preparing detailed reports dealing with the evaluation of the discovered weaknesses or imbalances resulting from the follow-up reports and performance evaluation of units and activities.
- c- Follow-up and evaluation of loans and grants concluded with countries, international and regional organizations, granted by foreign banks, and indebtedness with the outside world.
- d- D- Reviewing the records to be kept of the general plan for economic and social development and the records of follow-up on its implementation.

Third: In the field of legal supervision of decisions issued in financial violations:

- a- The Central Auditing Organization is competent to examine and review the decisions issued by the private bodies to control it in the matter of financial violations that occur in it, in order to ensure that

appropriate measures have been taken in relation to those violations and that responsibility for what happened, and those responsible for committing them are held accountable, and the Central Auditing Organization must be provided with the aforementioned decisions within thirty days from the date of its issuance.

- b- To appeal against decisions or judgments issued by disciplinary bodies in relation to financial violations, and those in charge of secretarial work in those bodies must provide the Central Auditing Organization with a copy of the decisions or rulings issued in relation to the issued rulings as soon as they are issued.

(Law 144 of the year 88 of the Central Auditing Organization).

From the above, it is clear to the researcher that the central apparatus has an important role in achieving control over state funds and public funds, detecting waste of public money and assisting the People's Assembly in carrying out its oversight tasks 157 for the year 98.

In addition to the Central Auditing Organization doing follow-up to the implementation of the plan and evaluating the performance to ensure that those in charge of national projects or any party that the Central Auditing Organization monitors follow the performance of the developed plan in a proper manner without wasting the state's public funds. Throughout the pilot study carried out by the researcher on a sample of the Central Auditing Organization's monitors The Egyptian Accounting Authority turns out that it is the only body that implements monitoring the implementation of the plan and evaluating the performance at the international level, by tracking the results of implementing the projects of the plan and evaluating these results and comparing them with the investments, their cost and the materials used in them as stated in Article (5) of Law 144 of 1988. The researcher will be exposed in this context to the international standards issued by the International Organization of Supreme Audit Institutions (INTOSAI).

International Organization of Supreme Audit Institutions Standards
International Organization of Supreme Adult Institution is an independent, self-sovereign organization, founded in 1953, and at that time 34 supervisory bodies met to hold the first INTOSAI conference in Cuba. Now its members are 419 full members and four affiliated members, and it works on exchanging information and experiences in order to improve and develop public financial control at the international level, as well as Evaluating the technical and scientific expertise of the supreme audit institutions in each country, and INTOSAI has issued international auditing standards, called the International Standards for Supreme Audit Institutions (Irene Akram, 2021: 70). INTOSAI defined the auditing standards (ISSAI, 2021) as those standards that provide a minimum level to guide the auditor and help him determine the auditing steps and procedures to be applied to determine the objective of the audit.

The researcher believes that the application of these standards will increase the efficiency of the professional performance of the external control body.

INTOSAI standards are classified according to the following classification:

First: General Standards:

These standards are specific to the person in charge of the control process, whether a financial observer, an examiner, or a supervisory body charged with the audit process, and they are:

- 1- Independence, clarity and complete impartiality in the supervisory work of ISSAI (11-10).
- 2- Professional and scientific competence to form a correct opinion and formulate it in an accurate report ISSAI (30).
- 3- Professional ethics and the extent of the importance of the financial controller's commitment to them.
- 4- Providing high quality service in the ISSAI-1000-1220 audit.

- 5- Improving and rationalizing performance to secure a high level of work and providing the necessary resources to ensure improvement and modernization of ISSAI 3100.
- 6- Implementing compliance and achieving liability control ISSAI 4000.

Second: Field and guiding standards:

They are standards that define the steps that the financial controller or the supervisory body follows in the performance of his work, and they are:

- 1- The necessity of reviewing and evaluating internal control ISSAI-9130.
- 2- Planning and defining the objectives of the examination and the necessary actions to achieve them. ISSAI-1300.
- 3- Supervising each stage of the examination, provided that the work is reviewed by a reviewer member of the senior examiners ISSAI-1800-1260.
- 4- Obtaining evidence to support the report of the examiner, ISSAI 1805.
- 5- Risk Assessment and Measurement ISSAI-1330-1315

Third: ISSAI 400 Report Standards:

Reports are the end of all procedures for the process of control, review and examination in practice, through which the objective opinion of the integrity and validity of the financial statements and accounts and the result of the activity is clarified.

The INTOSAI Standard (400) stated that the audit report must be characterized by the following:

- 1- To explain in it all the observations in an easy-to-understand manner and a clear picture supported by the evidence and evidence on which the auditor relied in writing his report.
- 2- Reports must be objective and independent.
- 3- Reports must be of good quality in order to achieve efficiency and effectiveness and improve the control process ISSAI 40 .

(www.idlino).

- Central Auditing Organization and INTOSAI Standards:

Some studies (Irene Akram, 2021: 75-77; Hisham Zagloul, 2016: 24) have mentioned that the Central Auditing Organization signed in 2014 a statement of commitment with the Arab Organization of Supreme Audit Institutions regarding the application of those standards. The Central Auditing Organization began to evaluate the current situation of through using the tools for evaluating compliance with INTOSAI standards, which revealed that there are some challenges and obstacles that prevent the Central Central Auditing Organization from complying with the requirements of the professional and control standards of INTOSAI.

Those obstacles are the following:

- 1- There are shortcomings in the political procedures related to documentation and communication with the private auditing bodies, as the auditors should prepare the audit documents so that they contain sufficient details to provide a clear understanding of the work that has been done, the evidence collected and the final results that have been reached in accordance with auditing standards 200, 1230.
- 2- Incompatibility or exchange of experiences between the audited entity and the central Auditing Organization, as the auditors should establish effective communication during the audit process and in accordance with (ISSAI) standards 1260, 1265, 200, 1200, 1210, 1240.
- 3- The process of publishing reports to the public must be regulated in accordance with Egyptian Law, 144 of 1988.
- 4- The financial statements must publish the efficiency and effectiveness of the use of financial resources and subject it to independent external control or parliamentary review and be within the framework of preparing acceptable financial reports in terms of (correlation, completeness, reliability, impartiality, objectivity, and comprehension).

5- The supervisory body should manage the risks associated with submitting an incorrect report in the surrounding circumstances in accordance with the regulatory standards 200, 1000 and 1315.

Through what was previously presented, it becomes clear to the researcher that there are obstacles that prevent the central apparatus from carrying out its work in preserving public money, or the failure to fully activate the INTOSAI standards because of those challenge. 461) stated What are the initiatives for one of the aspects of the national projects:

The presidential initiatives undertaken by the government in the last three years are one of the aspects of the national projects, as they aim to build the Egyptian state that is strong economically and socially.

Several studies have dealt with identifying the nature of these initiatives, as the study of (Ahmed Abdel Hamid, 2018: 461) who stated that the initiative is an idea or action plan that is presented to address community issues to short-term and long-term development projects, usually issued by governmental and semi-governmental institutions, charitable and voluntary associations and that has independent objectives far from those of the entity in charge of it.

The study of (Mohammed Abu Samra, Shukri Hussein, 2017: 16)who stated that local initiatives are a proactive process carried out by an individual or an organized group, with the aim of bringing about a change that improves the living conditions of the local community or solves an urgent problem that this community suffers from.

The study of (Issam Badri, 2020: 494) also mentioned that the initiative is a project or idea carried out by an individual or group aimed at serving others by addressing a societal issue in a specific field as the health field, such as the initiative under research, or the educational, environmental or awareness field.

Through the previous definitions, the researcher can define it as an action plan aimed at addressing issues or solving problems through local community agencies, whether governmental or non-governmental.

Objectives of the national initiatives:

One of the studies (Mohammed Abu Samra and others, 2017: 17) mentioned that national initiatives aim to improve living conditions or solve urgent problems in the local community. The community often proposes solutions that are compatible with its circumstances, capabilities and culture, and the government agencies; the private sector and civil society organizations should support these initiatives. Thus the national initiatives contribute to the following:

- a- **Building trust, which includes rebuilding trust between local communities, government institutions, local administration and the private sector, through joint responsibilities in planning, implementation and follow-up, which increases community confidence in management and provides a trust-based relationship in defining roles and responsibilities.**
- b- **Contributing to development and development costs, as local initiatives target the participation of all concerned parties in financing and implementing local initiatives, which include local communities, non-governmental organizations and the private sector, that contributes to rationalizing government spending.**
- c- **The local community is able to identify and solve its problems by itself, as the local communities have many material and human resources and tools necessary to implement development projects and improve the standard of living enabling the local community to solve its problems.**
- d- **Improving the planning process through the development and encouragement of community participation mechanisms in planning, urging the parties concerned with civil society, the private sector and the local administration to participate in participatory planning.**

- e- Sustainability of development through continuous development of infrastructure and social services projects.

Types of initiatives:

One of the studies (Tariq Jamal, 2019: 14-15) mentioned that there are several types of initiatives, which are:

- 1- **Advocacy initiatives:** These are initiatives that call for Islamic or moral matters or may be of intellectual value, such as the initiatives that call for encouraging girls to wear the veil and honoring them through an annual ceremony in some Arab countries and initiatives that call for distinct moral values.
- 2- **Health initiatives:** These are initiatives that call for maintaining health and fighting diseases, such as the Boubyan Bank initiative that calls for a two-and-a-half hour walk, blood donation initiatives, combating obesity, breast cancer awareness, suicide and mental health (such as the 100 Million Health Initiative, the subject of research).
- 3- **Social initiatives:** These are initiatives related to conducting awareness campaigns, raising children, training mothers, parents, group marriage programs and caring for the elderly, consumer protection, women's rights (Youssef, Muhammad Al-Jyoush, 2013: 15).
- 4- **Economic initiatives:** The study of (Tariq Jamal, 2019: 15) revealed that economic initiatives are initiatives that contribute to determining the national and individual economy. The most prominent examples of economic initiatives are the Bank of the Poor; a bank that provides soft loans to the poor to combat poverty worldwide.
- 5- **Educational initiatives:** These are initiatives that contribute to the development of education and bridge the imbalance that may exist in education or work to develop an existing educational system as initiatives for strengthening classes for students, which worked to provide lessons for reviews and summarizing the various lessons (Tariq Jamal, 2019: 16).

6- **Development initiatives:** They refer to initiatives that contribute to the development of society and contribute to solving development problems, such as the unemployment crisis and job overcrowding in the government sector, which if exacerbated further, leads to the occurrence of countless problems (Tariq Jamal, 2019: 16).

After the researcher sheds light on the nature of the initiatives, their goals and types, she will show in the following lines what the Presidential Initiative 100 Million Health is and the important points related to it.

100 Million Health Initiative:

The 100 Million Health Initiative is considered one of the most important presidential initiatives during the recent period, launched by the President of the Republic in detecting non-communicable diseases and eliminating the C virus

Whereas, workers in information centers at the governorate level were hired and trained to educate citizens about the importance of this initiative and its contribution to ensuring their health. This initiative was launched under the auspices of Prof. Dr. Hala Zayed, Minister of Health and Population on September 30, 2018.

What is the goal of the 100 Million Health Initiative:

The Ministry of Health and Population stated in the conference that was held on the date of the launch of the initiative that it aims to:

- 1- Early detection of hepatitis C infection, as well as evaluation and treatment, through hepatitis treatment units spread in all governorates of the Republic.
- 2- Early detection of diabetes, high blood pressure and obesity, and directing those who have been diagnosed to receive treatment in various units and hospitals of the Republic, with the aim of reaching a virus-free Egypt in 2020.

Necessary actions to start implementing the initiative:

Through the data of the Ministry of Health and Population website, it was found that a working team was formed to implement the initiative, and it includes about 5,484 individuals. Virus (C) and non-communicable diseases for citizens over the age of 18 years.

About 1,412 premises were allocated to conduct the campaign, including basic care units, Ministry of Health hospitals, mobile clinic cars and other facilities, including youth centers and others, and what was made available in cooperation and coordination with a number of stakeholders to provide computers and tablets for use in the campaign.

Stages of implementing the initiative:

The Ministry of Health and Population has made it clear through its social networking site that the governorates represented in all the regions were chosen at each stage, and the governorates were divided into three stages, starting from November 2018 and ending in April 2019.

Initiative funding bodies:

According to what was stated on the Ministry of Health website on the social network, that the 100 Million Seha initiative was funded by both the Egyptian government and the World Bank, and that the World Bank had started two years ago, before starting the initiative, to study the impact of the (C) virus on the Egyptian economy, and the extent of its clear impact on the income rate of poor families.

Besides, studying the positive returns to eradicate and confront the disease. The Bank has provided financing of 133 million dollars for the survey of non-communicable diseases and detection of the (C) virus, in addition to 129 million dollars for the treatment of the disease itself. The representative of the World Bank stated that the Bank's support for Egypt comes from the premise that it was at the forefront of countries that adopted the human capital project provided by the World Bank (www.Staphcvv.org).

It is clear from above discussion the significance of the current research that lies in the importance of monitoring, follow-up and performance evaluation by the Central Auditing Organization on the initiative of 100 million health to ensure the integrity of the control and legal procedures provided by those in charge of them. The researcher will clarify the extent of the application of financial and legal control procedures and the implementation of the plan through a field study on the auditors of the Central Auditing Organization in several governorates.

The second section:

- Previous studies:

1- Study: Irene Akram Kamal – (2021)

Entitled (The extent to which financial control procedures in the governmental accounting sector conform to the principles of supreme financial oversight bodies).

It is a theoretical study conducted with the aim of trying to clarify the extent to which the principles of the financial control bodies in Egypt, represented by the Ministry of Finance and the Central Auditing Organization, match the principles of the supreme financial oversight bodies. This study reached several results, the most important of which are:

- 1- Failure to achieve full financial control due to the lack of a sound structure, in addition to the weakness of the measures taken by the government or the supervisory body in preserving public money.
- 2- The government apparatus lacks oversight before implementation, or what is called prior or preventive oversight, because what is currently applied is post-implementation.
- 3- The INTOSAI organization came to improve and develop public financial control.

2 - Study: Alia Abdel Latif Abed - (2019)

Entitled: (A proposed entrance to re-engineering the audit of the Central Auditing Organization to confront creative accounting methods - a field study).

This study was carried out with the aim of making a suggested entrance to develop the performance of the Central Auditing Organization in the face of creative accounting methods. The study was conducted on a sample of members of the Central Auditing Organization in the Arab Republic of Egypt who are responsible for reviewing the public business sector companies, which are 75 individuals. The study reached several results:

- 1- The audit process performed on public business sector companies by the Central Auditing Organization suffers from many shortcomings in terms of the way the audit process is performed (the professional work environment).
- 2- The audit process currently applied in the public business sector did not achieve the supposed positive impact on the corporate governance.
- 3- The re-engineering method can be used in the radical development of the audit of the Central Auditing Organization performed on public business sector companies, and the necessity of having standards to measure and follow up the development process, and to review those standards periodically to ensure the continuity of their validity and acceptance.

3- Study: Najwa Mahmoud Ahmed Abu Jabal - (2019)

It is entitled (An analytical study to develop the role of auditing in reducing financial corruption practices and improving the performance of economic units in the Egyptian business environment).

It is an analytical theoretical study conducted with the aim of developing the role of auditors in reducing financial corruption practices and improving the performance of economic units in the Egyptian

business environment. This study reached several results, the most important of which are:

- 1- The national anti-corruption strategy did not refer directly to the responsibilities of external auditors with regard to corruption, and it excluded the audit and did not care about its role, but focused on the role of the competent supervisory bodies to combat corruption.
- 2- The Central Auditing Organization does not carry out its specializations such as performance oversight and legal oversight, as the study emphasized the need to develop the skills of auditors related to legal and behavioral aspects so that they can perform the judicial investigative review process in addition to the traditional financial review.
- 3- Studying the internal control system and its diversity, clear identification of responsibilities and adequate understanding of the internal control system contributes to rationalizing the auditor's professional judgment in limiting corruption.

4 - Study: Islam Ibrahim Abdullah Ahmed (2017)

It is entitled: (A proposed accounting approach to develop financial control in the government sector in order to control the financial performance of government units).

It is a field study that was conducted with the aim of identifying the role of the proposed approach in developing financial control in government units and controlling financial performance. This study was conducted on a sample of account managers and agents, members and inspectors of the Central Auditing Organization, as well as academics from university professors that apply the government accounting system. The **study reached several results which are:**

- 1- The most important aspects of balanced measurement proposed as a tool for developing financial control in government units is the underperformance aspect, followed by the aspect or dimension of

internal control, then the aspect or dimension of education and innovation, then the aspect or dimension of financial operations and operation. Then, the amounts allocated to the government unit comes in the last rank of relative importance.

- 2- The most important indicators of the aspect of internal control is the ratio of non-economic actions to the total actions carried out by the government unit, followed by the percentage of changing regulations and legislation, and then the extent of savings in the allocated funds when compared to government performance.

5 - Study: Aqel Younes Hassan - (2011)

It is entitled: (Evaluation and Development of the Central Auditing Organization in Reviewing Partnership Agreements and Operations between the Public and Private Sectors in Egypt - An Experimental Study).

It is a field study conducted with the aim of activating the role of the Central Auditing Organization in reviewing the agreements and joint auditing processes between the public and private sectors resulting from the issuance of Law (67) for the year (2010) regarding regulating the participation of the private sector in infrastructure projects, services and public utilities.

There are problems in reviewing partnership agreements and operations between the public and private sectors in Egypt, whether problems related to the accounting or control systems, the management of partnership agreements, or the scientific qualification and professional practice of auditors in the Central Auditing Organization.

6 - Study: Rushdi Najat Ibrahim - (2005)

It is entitled: (Assessment of the performance of the Central Organization for Control and Accountability in the Republic of Yemen - a field study).

It is a field study that was carried out with the aim of identifying the reality of the performance of the Central Organization for Control and Accountability in the Republic of Yemen in order to evaluate it and know to what extent it practices its functions stipulated in the law of its establishment, and to shed light on the problems and obstacles facing it in carrying out its tasks and duties to control public funds. This study was conducted on members of the central apparatus in the governorates of Sana'a, Hadramout, and Hodeidah

The study reached a set of results, which are:

- 1- The higher management supports the Central Organization for Control and Accountability, and it enjoys the financial and administrative independence that the law has conferred upon it.
- 2- Availability of the appropriate regulatory and legal environment for the Central Auditing Organization, and that its cadres are competent and qualified and are trained periodically.
- 3- There are some shortcomings which are; the incompatibility of salaries with the tasks required and entrusted to the employees of the Central Auditing Organization, and the lack of effective internal control systems in the private entities to monitor the Central Auditing Organization, which leads to a high cost of the audit process.

7 - Study: Reda Attia Abdul Muti Ali Al Habibi - (2013)

It is entitled (The role of the Central Auditing Organization in evaluating government performance in Egypt).

It is a theoretical study conducted with the aim of identifying the nature of this apparatus and the various functions entrusted with its discipline, as well as crystallizing the oversight role of the apparatus on government performance and identifying the most important institutional obstacles related to the mechanisms of action of the apparatus and related to the variables and the political climate in which it operates.

This study found that there are two levels of obstacles. The first is related to the mechanisms of the Central Auditing Organization's work, such as the absence of judicial control, the Central Auditing Organization's subordination to the President of the Republic and the multiplicity of bodies subject to the Central Auditing Organization's oversight. Therefore, the apparatus prepares hundreds of reports that are submitted to Parliament and which is difficult for the government to read and respond to. The second level is related to the political and legal environment in which the apparatus operates, where the executive authority dominates over the various other authorities and agencies in the state, which made it in a position of lack of independence and this makes it vulnerable to politicization.

Commenting on previous studies:

- 1- The study of (Irene, Alia, Akl, Najwa, Reda) agreed in that it found the existence of shortcomings in the control aspects and control procedures of the auditors of the Central Auditing Organization, and also that there is a weakness in the professional practices of the auditors of the Central Auditing Organization.
- 2- Rushdie's study differed from the studies of (Irene, Alia, Akl, Najwa) in the result it reached, as this study concluded that the cadres of the central apparatus are qualified and professionally qualified, and there is a sound and legal regulatory environment. That study differed from other studies in the place of application as it was applied to the Yemeni Central Organization for Control and Accountability.
- 3- The study of (Najwa Mahmoud) differed from the rest of the studies in dealing with the role of auditing in reducing financial and administrative corruption. From the foregoing, the researcher can conclude the research gap, which is the extent of the application of financial and legal control procedures, follow-up to the implementation of the plan and performance evaluation by the Central Auditing Organization on national projects represented by the presidential

initiative 100 million health due to its great importance and multiple societal goals and protection of public money and also Human capital development.

The third section:

Field study

This section aims to support the theoretical study and test the hypotheses of the first, second and third research, by conducting a field study on the external auditors in the Central Auditing Organization to reveal the importance of the role of the Central Auditing Organization in monitoring the initiative of 100 health.

The researcher has set the general framework for the field study that **has been addressed with as follows:**

- Field study objectives.
- Reasons for choosing the sector in question.
- Identifying the study community.
- Identify the sample of the study.
- How to design and prepare a survey list.
- Data collection method.
- Statistical methods used to analyze data for field study.
- Discussion and analysis of the results of the study.

Field study objectives:

The field study aimed to support the results of the theoretical study reached by the researcher by determining whether the implementation of the control foundations of the Central Auditing Organization Law 144 of 1988 led to the success of the 100 Million Health Initiative in achieving the goal for which it was established or not.

Reasons for choosing the Central Auditing Organization in question:

- 1- The importance of external review in the Central Auditing Organization and its role in monitoring national initiatives for development and the preservation of public funds.

- 2- The Agency applies scientific methods in examination and control and investigates accuracy and objectivity in expressing opinions while clarifying the most important observations and the reasons for their occurrence and the consequences and alerting to the shortcomings, weaknesses and obstacles that prevent access to the desired results for the performance of all financial and administrative units.

Identifying the study community:

The study community includes external auditors on financial facilities represented by the Central Auditing Organization.

The researcher has selected a percentage of the study community using the method of simple random class inspection.

Identifying the sample of the study:

The sample of the study was selected according to statistical criteria as follows:

The research sample was selected in terms of size in accordance with the researcher's temporal and spatial capabilities at the time of the study.

- 1- External auditors were selected in the Central Auditing Authority in Sohag, Assiut and Minya governorates.

How to design and prepare the survey list:

A form of the survey list has been designed under a set of conditions:

- 1- The design of the survey form included a set of information on the control elements of Law 144 of 1988.
- 2- The survey form has been addressed to external auditors of the Central Auditing Organization in each Sohag, Asyut and Minya.
- 3- In order to be able to perform the statistical analyses necessary to test the validity of the first, second and third hypotheses, the simplicity of the survey list was taken into consideration. The survey followed a 5-point Likert scale based on the following opinions: (Strongly agree, Agree, Not sure, Disagree, and Strongly disagree), taking weights from (1:5) respectively. One hundred eighty survey form were distributed electronically, and (155) of them were responded to.

Data collection method:

To test the research hypotheses, the researcher collected necessary data according to the survey forms.

Distribution of the survey form:

After preparing and designing a survey form and the researcher distributed it to external auditors of the Central Auditing Organization.

The researcher relied on the drafting of the survey list outlined in Annex 1, which took into account the balance in the distribution of survey lists between the three provinces in question. Lists contained 23 statements or variables divided into three sets of questions as follows:

1- The first group: The variables (x1-x12) are taken and are related to testing the validity of the first hypothesis of the study, which stated that

There is a positive relationship between the financial control by the Central

Auditing Organization and the success of the 100 Million Seha initiative in achieving the goal for which it was established .

2- Group II: The variables (x13-x18) are taken and are related to testing the validity of the second hypothesis of the study, which stated that “

There is a positive relationship between the legal oversight by the Central Auditing Organization and the success of the 100 Million Health Initiative in achieving the goal for which it was established.

3- Group III: The variables (x19-x23) are taken and are related to testing the validity of the third hypothesis of the study, which stated that

There is a positive relationship between the follow-up to the implementation of the plan and performance evaluation by the Central Auditing Organization and the success of the 100 Million Health Initiative in achieving the goal for which it was established.

Statistical methods used to explain field study data:

The researcher analyzed the study data using a set of statistical analysis methods appropriate to the nature of the study data that fit the hypotheses on which they were built.

The study relied on the following statistical methods:

Descriptive statistical methods and some non-parametric statistics tests to test the research hypotheses were as follows:

- 1- Arithmetic mean and standard deviation, that are among the descriptive statistics methods that help in presenting the data in a clearer and easier-to-understand way, which helps in describing the study variables.
- 2- Measures of dispersion, which measure how much values are scattered from their arithmetic mean.
- 3- The factor of validity and stability of the content of the survey lists.
- 4- Correlation coefficient.
- 5- Coefficient of determination

The method of analysis of variance (ANOVA) to measure the extent to which there is a variance or difference in the research variables, which is the method that is more appropriate to the nature of the data and the nature of the study variables.

Description of the study sample according to personal and functional data:

personal and functional data as follows:

1- Distribution of the study sample by degree

Table (1) Distribution of the study sample by degree

Educational level	Number	Percentage
Bachelor	65	41.9%
Master	48	31%
Ph.D	31	20%
Diploma of Accounting	11	7.1%
Total	55\	100%

2- Distribution of the study sample by job grade:

Table (2) Distribution of study sample by job grade

Career grade	Number	Percentage
Auditor	36	23.2%
First Auditor	30	19.4%
Chief Auditor	51	32.9%
Division Head	20	12.9%
General Manager	18	11.6%
Total	155	100.0%

3. Distribution of the study sample by years of experience:

Table (3) Distribution of the sample of the study by years of experience

Years of experience	Number	percentage
Less than 5 years	39	25.2%
5 to less than 10 years	29	18.7%
10 to under 15 years old	49	31.6%
More than 15 years.	38	24.5%
Total	155	100.0%

Stability and reliability transactions for the questionnaire list:

-Stability of the scale: The reliability and validity of the study tool were verified.

The reliability and validity coefficients were calculated as follows:

A. Stability of the scale: The reliability of the scale was calculated using the Cronbach alpha test for the scale as a whole and for the component dimensions of the scale The stability factor for each dimension of the

study was found to be higher than (0.50) and the stability coefficients of the questionnaire list as a whole were (0.881) and the questionnaire list was therefore considered to be highly stable.

Table (4): Validity and reliability of the questionnaire list

Item	Validity	Cronbach's Alpha	Number of Items
Implementation of financial control measures and success of the 100 million health initiative	0.783	0.885	12
Implementation of legal oversight measures and success of the 100 million health initiative	0.652	0.807	6
Implementation of follow-up measures to implement the plan and the success of the 100 million health initiative	0.817	0.904	5
All questionnaire Items	0.881	0.939	23

Source: The table was prepared by the researcher depending on the results of the Spss statistical analysis program

B. The validity of the scale shows that the degree of reliability factor for each dimension of the study is higher than (0.60) and that the reliability transactions of the questionnaire list as a whole amounted to (0.939) and therefore the questionnaire list is considered to be characterized by a high degree of reliability, which means that the questionnaire list is true to what it was drawn up.

Descriptive statistics of the results of the field study:

1. Analysis of paragraphs after the implementation of financial control measures:

Table (5). Mean, standard deviation and relative importance of paragraphs after the implementation of financial control measures

N	Phrases	Mean	Std. Deviation	Materiality	Arrange-ment
1	The Central Auditing Organization examines the movement of the initiative's medical supply stores in the Ministry of Health's warehouses periodically and prepares a report on it.	4.48	0.51	89.68%	2
2	The Central Auditing Organization examines documents on the disbursement of medicines and supplies for the implementation of the initiative	4.32	0.76	86.45%	6
3	The Central Auditing Organization examines and reviews documents indicating the use of World Bank funding to implement this initiative to ensure that regulations, laws and regulations are followed to act on it.	4.49	0.63	89.81%	1
4	The Central Auditing Organization examines damages and piles of stores for medicines and supplies related to the initiative to find out the causes of damage.	4.43	0.65	88.52%	3
5	The Central Auditing Organization examines and writes a report on the adoption of inventory procedures for warehouses for medicines and initiative supplies at all implementation places at the level of the Republic.	4.35	0.63	87.10%	4
6	The Central Auditing Organization examines the way in which medical supply stores have been inventoried and ensures the integrity of the procedures..	4.24	0.69	84.77%	8
7	The Central Auditing Organization discloses the facts of embezzlement, negligence and financial irregularities.	3.33	1.20	66.58%	12
8	The Central Auditing Organization ensures that there is double control over medical inventory stores.	3.34	1.23	66.84%	5
9	The Central Auditing Organization reviews and examines the records and books of the amounts spent by the initiative's employees and confirms the validity and integrity of the signatures.	4.14	0.75	82.84%	11
10	The Central Auditing Organization examines and ensures the safety of the insurance procedures for the medical supply stores of the initiative against theft and unusual fire.	4.27	0.72	85.42%	7
11	The Central Auditing Organization reviews the expense items and the outgoing chandeliers by the initiators and confirms their authenticity and the documents indicating their occurrence.	4.23	0.80	84.65%	9
12	The Central Auditing Organization follows up the class card for medicines and medical supplies by monitoring the date of production and validity.	4.19	0.81	83.74%	10
	Mean of dimension	4.15	0.348	82.97%	

Source: The table was prepared by the researcher depending on the results of the Spss statistical analysis program.

From the previous table, it is clear that:

- **The average calculation of sample members' answers to all paragraphs associated with the after-implementation of financial control measures was high at 4.15 and a standard deviation (0.348).**
- **The highest answers for the sample members came to the paragraph, which states that "the agency examines and reviews documents indicating the use of World Bank funding to implement this initiative to ensure that regulations, laws and controls on its conduct are followed".**
- **The least answers for the sample members were the paragraph that states that "the agency discloses the facts of embezzlement, negligence and financial irregularities."**
- **This demonstrates the importance of controlling public funds in the success of the 100 million health initiative as one of the financial controls of the Central Auditing Organization**
- **Analysis of paragraphs after the implementation of legal control procedures:**

Table (6) Mean, standard deviation and Materiality of paragraphs after the implementation of legal control procedures

N	Phrases	Mean	Std. Deviation	Materiality	Arrangement
1	The Central Auditing Organization reviews the decisions taken on financial irregularities issued by the initiators	4.39	0.77	87.87%	1
2	The Central Auditing Organization takes appropriate measures to hold accountable those responsible for wrongdoing.	4.21	0.79	84.13%	3
3	The Central Auditing Organization was careful to notify it of the irregularities that occurred within 30 days of its occurrence	4.15	0.89	82.97%	4
4	The Central Auditing Organization (CBI) has been keen to challenge the sentences handed down for financial irregularities during the initiative period.	3.38	1.21	67.61%	6
5	The Central Authority for Accounting was keen to obtain a copy of the judgments issued by the writers as soon as they were issued and examined and a banner was issued.	4.04	0.90	80.77%	5
6	The Central Auditing Organization ensures the integrity of the legal procedures for the conduct of funding for the initiative, whether from the government or the World Bank.	4.23	0.72	84.65%	2
	Mean of dimension	4.07	0.463	81.29%	

Source: The table was prepared by the researcher depending on the results of the Spss statistical analysis program.

From the previous table, it is clear that:

- The average calculation of sample members' answers to all paragraphs associated with the after-implementation of financial control measures was high at 4.07 and a standard deviation 0.463
- The highest answers for the sample members came in the paragraph, which states that "the Central Auditing Organization reviews the decisions taken on financial irregularities issued by the initiators"
- The least answers for the sample members came to the paragraph, which states that "the Central Auditing Organization's keenness is right to challenge the sentences handed down for financial irregularities during the initiative period " This is clear from the fact that the Central Auditing Organization has carried out a large regulatory and legal course, as stated in Law 144 of 1988, which led to the success of the 100 million health initiative in achieving the goal for which it was established.
- Analysis of paragraphs after the implementation of the plan follow-up procedures:

Table (7). Mean, standard deviation and Materiality of paragraphs after the implementation of the plan follow-up procedures

N	Phrases	Mean	Std. Deviation	Materiality	Arrangement
1	The Central Auditing Organization follows up on the implementation of what has been achieved from the initiative	4.34	0.77	86.84%	1
2	The Central Auditing Organization follows up on the results of the implementation of the initiative and evaluates those results.	4.27	0.80	85.42%	2
3	The Central Auditing Organization prepares detailed reports on the evaluation of detected weaknesses and imbalances resulting from follow-up reports and performance evaluation.	4.09	0.91	81.81%	5
4	The Central Auditing Organization reviews the books and records to be held for the general plan of the initiative and follow-up its implementation.	4.19	0.83	83.74%	4
5	The Central Auditing Organization compares the actual results with the plan for the implementation of the initiative and searches for the causes of deviations	4.21	0.90	84.26%	3
	Mean of dimension	4.22	0.529	84.39%	

Source: The table was prepared by the researcher depending on the results of the Spss statistical analysis program.

From the previous table, it is clear that:

- The mean of sample members' answers to all paragraphs associated with the after-implementation of the follow-up procedures for the implementation of the plan was high at 4.22 and a standard deviation (0.529).
 - The highest answers for the sample members came to the paragraph, which states that "the central organ follows up on the implementation of what has been accomplished from the initiative."
 - The least answers for the sample members came to the paragraph, which states that "the central body prepares detailed reports dealing with the evaluation of the weaknesses and imbalances that resulted from the follow-up reports and the evaluation of performance."
 - It is clear from the above the importance of monitoring to follow up on the performance and follow-up the implementation of the plan and its role after the success of the initiative
 - Test search hypothesis:
 - The first hypothesis:
- 1- There is a positive relationship between the financial control by the Central Auditing Organization and the success of the 100 Million Seha initiative in achieving the goal for which it was established

To test this hypothesis, the researcher performed a number of tests, as follows:

:A - Correlation coefficient

The following table shows the coefficient of correlation between the implementation of financial control measures as an independent variable and the success of the 100 million health initiative as a dependent variable.

Table (8). The correlation coefficient for the first hypothesis

Variable e variable	Test	Success of the 100 million health initiative
Implementation of financial control measures	Correlation coefficient	0.557
	Sig	0.000

Source: The table was prepared by the researcher depending on the results of the Spss statistical analysis program.

From the previous table, it is clear that there is a statistically significant correlation of 55.7% at a moral level of 0.05 between the implementation of financial control measures and the success of the 100 million health initiative.

B - Coefficient of determination:

Denoted R^2 or r^2 and pronounced "R squared", is the proportion of the variation in the dependent variable that is predictable from the independent variable(s).

Table (9). The coefficient of determination for the first hypothesis

Variable	R Square	Adjusted R Square	Std. Error of the Estimate
Implementation of financial control measures	0.311	0.306	0.33276

Source: The table was prepared by the researcher

The previous table shows that the R^2 selection coefficient = 0.311, which means that the implementation of financial control measures explains the change in the success of the 100 million health initiative by 31.1%, while the remaining percentage is explained by other variables that did not enter into the regression relationship, in addition to random errors resulting

from the method of drawing the sample and the accuracy of measurement and others.

C - ANOVA test:

Table (10). ANOVA test for the first hypothesis

Test	Sum of Squares	Df	Mean Square	F	Sig.
Regression	7.637	1	7.637	68.965	0.000
Residual	16.942	153	0.111		
Total	24.579	154			

Source: The table was prepared by the researcher depending on the results of the Spss statistical analysis program.

It is clear from the previous table that there is a correlation between the implementation of financial control measures and the success of the 100 million health initiative, and this is reflected through the value of "P", which is a statistical function at a moral level of 0.05 and indicates the validity and substance of the relationship between the variables and the quality of the framework and the validity of relying on its results without errors.

D - Regression analysis:

Table (11). A simple regression analysis of the relationship between the implementation of financial control measures and the success of the 100 million health initiative

	Unstandardized Coefficients	Unstandardized Coefficients		Standardized Coefficients	t	Sig
		B	Std. Error	Beta		
1	Cons Con constant	1.653	0.296	0.557	5.586	0.000
	Implementation of financial control measures	0.593	0.071		8.305	0.000

Source: The table was prepared by the researcher depending on the results of the Spss statistical analysis program.

was found from the table (11) that the value of (T) is 8.305 and is significant at the level of 0.000 which indicates that strength of the downward relationship between the implementation of financial control measures and the success of the 100 million health initiative

E – Charts:

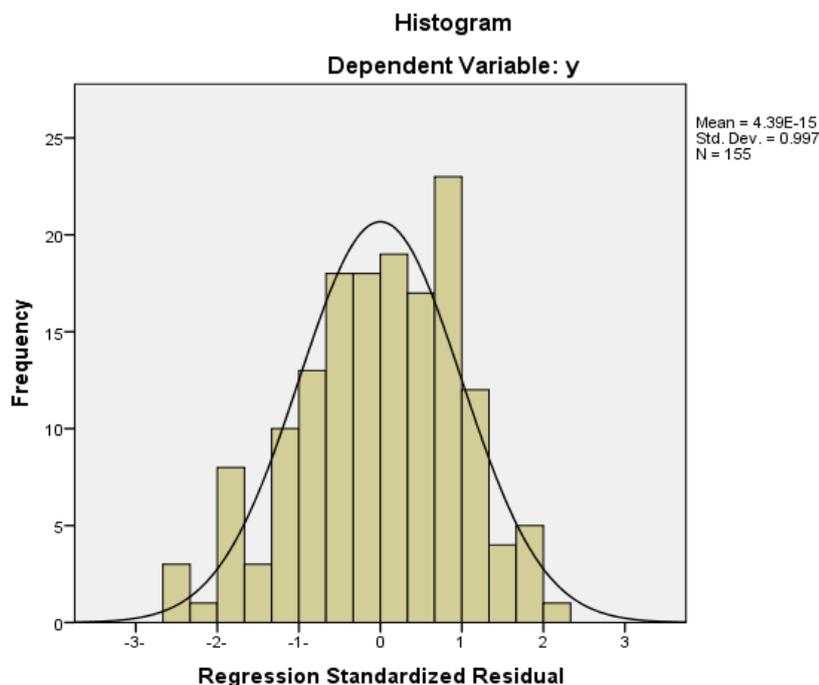


Figure 1. Histogram or Regression

Standardized Residual for the first hypothesis shows a histogram of regression standardized residual. The histogram shows the curve forms a bell shape, symmetrical distribution and no skewness. It implies that the normality assumption is not violated. Then for histogram if the normal curve showed bell shape curve the residual is normal

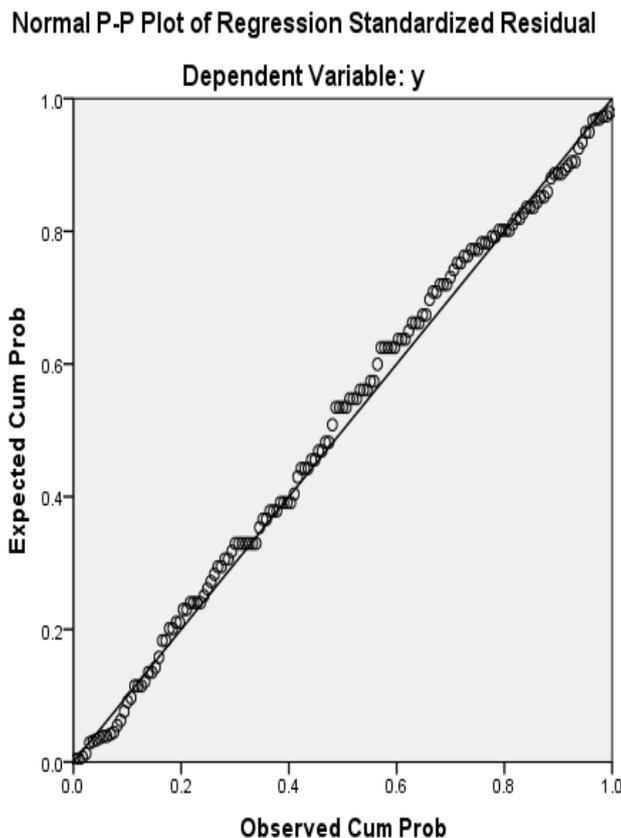


Figure 2. Normal Probability Plot for the first hypothesis

This can be shown in figure 2 which shows a normal probability plot of regression standardized residual. Based on the figure, it shows that the plot lies on a straight line passing through the origin and all points lie at a 45-degree angle of a straight line, so the figure shows that the data follow a normal distribution.

Through all of the above, it is possible to accept the first hypothesis which states that:

1- There is a positive relationship between the financial control by the Central Auditing Organization and the success of the 100 Million Seha initiative in achieving the goal for which it was established

The Second hypothesis:

2- There is a positive relationship between the legal oversight by the Central Auditing Organization and the success of the 100 Million Health Initiative in achieving the goal for which it was established.

To test this hypothesis, the researcher performed a number of tests, as follows:

A - Correlation coefficient :

The following table shows the coefficient of correlation between the legal oversight by the Central Auditing Organization as an independent variable and the success of the 100 million health initiative as a dependent variable.

Table (12). The correlation coefficient for Second hypothesis

Variable e variable	Test	Success of the 100 million health initiative
The legal oversight by the Central Auditing Organization	Correlation coefficient	0.423
	Sig	0.000

Source: The table was prepared by the researcher depending on the results of the Spss statistical analysis program.

From the previous table, it is clear that there is a statistically significant correlation of 42.3% at a moral level of 0.05 between The legal oversight by the Central Auditing Organization and the success of the 100 million health initiative.

B - Coefficient of determination:

Denoted R^2 or r^2 and pronounced "R squared", is the proportion of the variation in the dependent variable that is predictable from the independent variable(s).

Table (13) The coefficient of determination for the Second hypothesis

Variable	R Square	Adjusted R Square	Std. Error of the Estimate
The legal oversight by the Central Auditing Organization	0.179	0.174	0.3632

Source: The table was prepared by the researcher

= The previous table shows that the R2 selection coefficient R2 0.179, which means that the The legal oversight by the Central Auditing Organization explains the change in the success of the 100 million health while the remaining percentage is explained by other initiative by 17.9% variables that did not enter into the regression relationship, in addition to random errors resulting from the method of drawing the sample and the accuracy of measurement and others.

C - ANOVA test:

Table (14). ANOVA test for the Second hypothesis

Test	Sum of Squares	Df	Mean Square	F	Sig.
Regression	4.4	1	4.4	33.359	0.000
Residual	20.179	153	0.132		
Total	24.579	154			

Source: The table was prepared by the researcher depending on the results of the Spss statistical analysis program.

It is clear from the previous table that there is a correlation between The legal oversight by the Central Auditing Organization and the success of the 100 million health initiative, and this is reflected through the value of "P", which is a statistical function at a moral level of 0.05 and indicates the validity and substance of the relationship between the variables and

the quality of the framework and the validity of relying on its results without errors

D - Regression analysis:

Table (15). A simple regression analysis of the relationship between The legal oversight by the Central Auditing Organization and the success of the 100 million health initiative

Unstandardized Coefficients	Unstandardized Coefficients		Standardized Coefficients	t	Sig	
	B	Std. Error	Beta			
	Cons Con constant	2.607	0.26		10.02	0.000
1	The legal oversight by the Central Auditing Organization	0.356	0.062	0.423	5.776	0.000

Source: The table was prepared by the researcher depending on the results of the Spss statistical analysis program.

was found from the table (15) that the value of (T) is 5.776 and is significant at the level of 0.000 which indicates that strength of the downward relationship between The legal oversight by the Central Auditing Organization and the success of the 100 million health initiative

E – Charts:

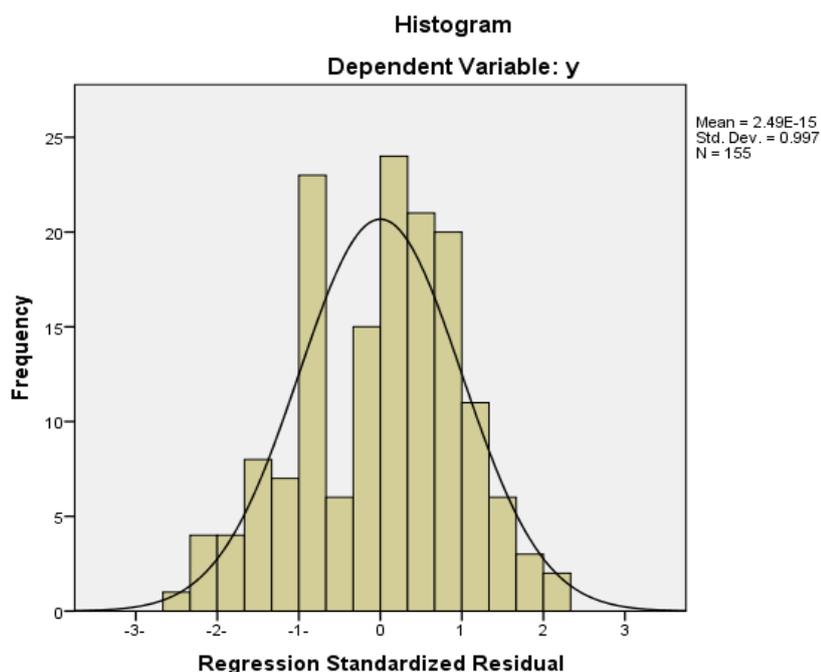


Figure 3. Histogram or Regression

Standardized Residual for the Second hypothesis shows a histogram of regression standardized residual. The histogram shows the curve forms a bell shape, symmetrical distribution and no skewness. It implies that the normality assumption is not violated. Then for histogram if the normal curve showed bell shape curve the residual is normal

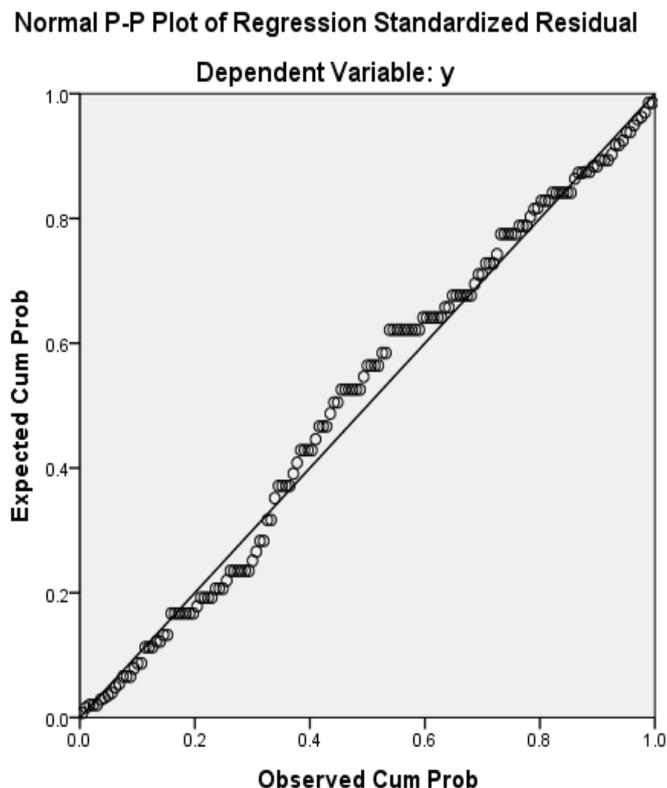


Figure 4. Normal Probability Plot for the Second hypothesis

This can be shown in figure 4 which shows a normal probability plot of regression standardized residual. Based on the figure, it shows that the plot lies on a straight line passing through the origin and all points lie on a 45-degree straight line, so the figure shows that the data follow a normal distribution.

Through all of the above, it is possible to accept the Second hypothesis which states that:

2- There is a positive relationship between the legal oversight by the Central Auditing Organization and the success of the 100 Million Health Initiative in achieving the goal for which it was established.

The third hypothesis

3- There is a positive relationship between the follow-up to the implementation of the plan and performance evaluation by the Central

Auditing Organization and the success of the 100 Million Health Initiative in achieving the goal for which it was established.

To test this hypothesis, the researcher performed a number of tests, as follows:

A - Correlation coefficient:

The following table shows the coefficient of correlation between the follow-up to the implementation of the plan and performance evaluation by the Central Auditing Organization as an independent variable and the success of the 100 million health initiative as a dependent variable.

Table (16). The correlation coefficient for the third hypothesis

Variable e variable	Test	Success of the 100 million health initiative
The follow-up to the implementation of the plan and performance evaluation by the Central Auditing Organization	Correlation coefficient	0.446
	Sig	0.000

Source: The table was prepared by the researcher depending on the results of the Spss statistical analysis program.

From the previous table, it is clear that there is a statistically significant correlation of 0.446% at a moral level of 0.05 between The follow-up to the implementation of the plan and performance evaluation by the Central Auditing Organization and the success of the 100 million health initiative.

B - coefficient of determination:

Denoted R^2 or r^2 and pronounced "R squared", is the proportion of the variation in the dependent variable that is predictable from the independent variable(s).

Table (17) The coefficient of determination for the third hypothesis.

Variable	R Square	Adjusted R Square	Std. Error of the Estimate
The follow-up to the implementation of the plan and performance evaluation by the Central Auditing Organization	0.199	0.193	0.3588

Source: The table was prepared by the researcher

The previous table shows that the R2 selection coefficient $R^2 = 0.199$, which means that the the follow-up to the implementation of the plan and performance evaluation by the Central Auditing Organization explains the change in the success of the 100 million health initiative by 19.9% while the remaining percentage is explained by other variables that did not enter into the regression relationship, in addition to random errors resulting from the method of drawing the sample and the accuracy of measurement and others.

C - ANOVA test :

Table (18).ANOVA test for The third hypothesis

Test	Sum of Squares	Df	Mean Square	F	Sig.
Regression	4.881	1	4.881	37.911	0.000
Residual	19.698	153	0.129		
Total	24.579	154			

Source: The table was prepared by the researcher depending on the results of the Spss statistical analysis program.

It is clear from the previous table that there is a correlation between the follow-up to the implementation of the plan and performance evaluation by the Central Auditing Organization and the success of the

100 million health initiative, and this is reflected through the value of "P", which is a statistical function at a moral level of 0.05 and indicates the validity and substance of the relationship between the variables and the quality of the framework and the validity of relying on its results without errors

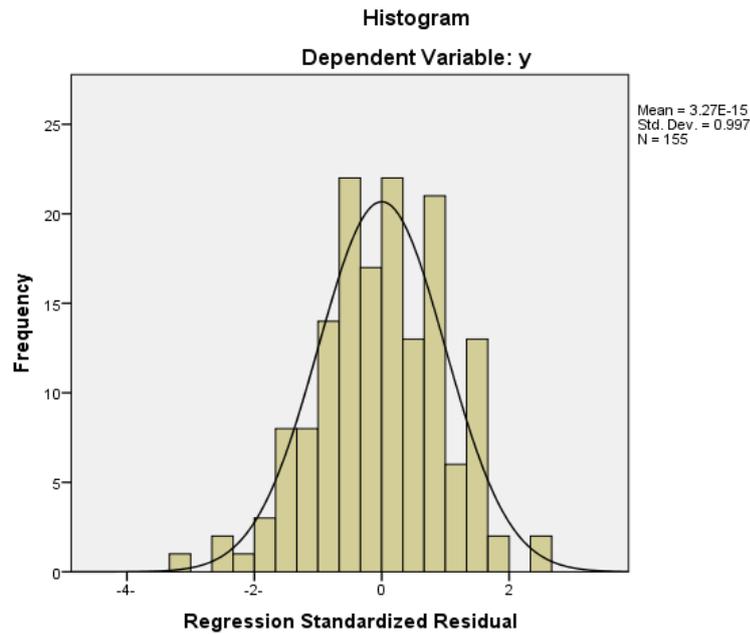
D - Regression analysis:

Table (19): A simple regression analysis of the relationship between The legal oversight by the Central Auditing Organization and the success of the 100 million health initiative

	Unstandardized Coefficients	Unstandardized Coefficients		Standardized Coefficients	t	Sig
		B	Std. Error	Beta		
	constant	2.825	0.209		13.511	0.000
1	The follow-up to the implementation of the plan and performance evaluation by the Central Auditing Organization	0.301	0.049	0.446	6.157	0.000

Source: The table was prepared by the researcher depending on the results of the Spss statistical analysis program.

was found from the table (19) that the value of (T) is 6.157 and is significant at the level of 0.000 which indicates that strength of the downward relationship between The follow-up to the implementation of the plan and performance evaluation by the Central Auditing Organization and the success of the 100 million health initiative

E – Charts:**Figure 5. Histogram or Regression****Standardized Residual for the third hypothesis**

shows a histogram of regression standardized residual. The histogram shows the curve forms a bell shape, symmetrical distribution and no skewness. It implies that the normality assumption is not violated. Then for histogram if the normal curve showed bell shape curve the residual is normal

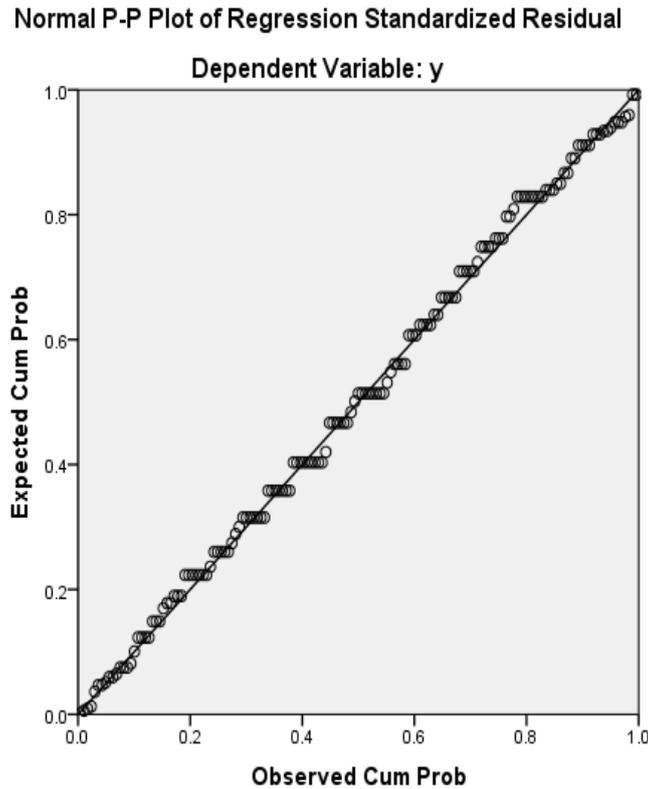


Figure 6. Normal Probability Plot for the third hypothesis

This can be shown in figure 4 which shows a normal probability plot of regression standardized residual. Based on the figure, it shows that the plot lies on a straight line passing through the origin and all points lie at a 45-degree angle of a straight line, so the figure shows that the data follow a normal distribution.

Through all of the above, it is possible to accept the third hypothesis which states that:

3- There is a positive relationship between the follow-up to the implementation of the plan and performance evaluation by the Central Auditing Organization and the success of the 100 Million Health Initiative in achieving the goal for which it was established.

- Search results and recommendations:

First: The results of the theoretical study

- 1- The importance of applying the control measures of the Central Auditing Organization Act 144 of 1988 and a course in detecting cases of waste of public money and protecting it from manipulation
- 2- The state and the Ministry of Health will continue to play their role in the success of the 100 million health initiative and achieve the goal set up for it in eliminating no communicable diseases that affect the income of poor families, which is an investment in the human factor.
- 3- The Central Auditing Organization exercises three types of financial and legal control and control over performance and follow-up the implementation of the plan
- 4- The Central Auditing Organization is the only regulatory body among the international regulatory agencies that applies control over performance and follow-up implementation of the plan, which is what the researcher's mechanism through the reconnaissance study of a sample of auditors of the Central Auditing Organization
- 5- The researcher also concluded through reviewing previous studies that there are challenges facing the Central Auditing Organization in carrying out the first oversight session related to the mechanisms of work of the Central Auditing Organization such as; the absence of judicial control, and the multiplicity of those subject to the control of the Central Auditing Organization. So, the Central Auditing Organization prepares hundreds of reports submitted to parliament and difficult to read and respond to by the government. The second challenge is related to the political and legal environment in which the Central Auditing Organization operates where the executive branch dominates the various authorities and other Central Auditing Organization in the state, which put it in a position of lack of independence and this makes it vulnerable to politicization.

- 6- The government lacks pre-implementation oversight body, or so-called previous or preventive control as the current implementation is the subsequent control.

Second: Results of the field study

1- Proving the validity of the first hypothesis of the study, which stated that there is a positive relationship between the financial control by the Central Auditing Organization and the success of the 100 Million Seha initiative in achieving the goal for which it was established.

2- The second hypothesis of the study which stated that there is a positive relationship between the financial control by the Central Auditing Organization and the success of the 100 Million Seha initiative in achieving the goal for which it was established.

is proven to be valid.

3- Proving the validity of the third hypothesis of the study which stated that is a positive relationship between the follow-up to the implementation of the plan and performance evaluation by the Central Auditing Organization and the success of the 100 Million Health Initiative in achieving the goal for which it was established.

Third: Recommendations

In the light of the theoretical and field study, the researcher recommends the following:

- The importance that the State should support the role of the Central Auditing Organization and guarantee more freedom and effectiveness in the performing its mission.
- The Central Auditing Organization should devote itself to monitoring government performance and the state's general budget, which needs intensive efforts to monitor it.
- The competencies of the Central Auditing Organization, which extend from financial control to monitoring economic performance, require the auditors to be devoted and not to occupy them with additional tasks.

- **Conducting more academic research related to financial control and following up on the implementation of the plan for the Central Auditing Organization in the light of the digital transformation**
- **Conducting more academic research on the importance of the Central Auditing Organization control over national projects.**

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