

The role of agile auditing in banks listed in the Iraq Stock Exchange: Applied study in the Trans-Iraq Commercial Bank

Dr. Adel Sobhi Al-Basha¹, Noor Sahib Majeed²

Iraqi University, College of Administration and Economics

Abstract

The aim of the research is to identify the contemporary technologies used in the industrial and production fields, and how they were introduced to the service sectors in general, and internal auditing in particular, in order to advance this vital and important function in economic units, and to address weaknesses and defects in them, in addition to improving the quality of auditing, and reducing Costs, time, and efforts to perform and perform internal audit functions.

Keywords: agile tools, agile internal auditing, adding value, efficiency and effectiveness, frameworkCOSO.

thean introduction :- In an environment of uncertainty, and change in the requirements of theCustomer forced manyEconomic units especially big, On Shedding light on the internal audit profession AndApply agile techniques on her, and make ita Her first central concern is what TGuest of great value foreconomic unit In the case of providing a flexible audit that is adaptable to variables of high quality, It meets basic regulatory requirements, It complies with international standards, and reinforces From Checker ability, and audit team to apply knowledge, The organizational visiona From theAudit theprompt andSubsequently Define the gaps, and opportunities to improve more efficiently, andaon him, Andboostere with tools, Techniques and methods that have met with great success in the various fields that they have invaded Than Reflects on business improvement, and product quality, Reducing wastage of time, effort, cost and profitability increasea customers, In order to achieve the goals, different.

First: The concept of the agile approach: A set of tools based on continuous development and improvement at work According for higher needs requirements work and strive towards Creating solutions by self-organizing teams and multifunctional(Iia, 2018:4-5). What does the researcher see? **The term agile refers to any activity that is free of Types of sagging and**

wastage, Exploiting resources and time efficiently in an era of changes in the requirements and tastes of customers.

Second: The mechanism of action of the agile curriculum

fresh ideas, And deliver it to other teamsThat is the most used :

- 1. framework Scrum:-** he A flexible way to create a product, work in multiple teams, and create value for the customer by focusing on the result of specializations where work products are delivered in short sprints (**sprint**) AndA fixed length of (1-4) weeks depending on the time required to produce a valuable product (8: 2019, KPMG). Races are composed **sprint** From (planning, input, output) any changeDrHand what we want to accomplish from audit tasks in **sprint** The next and how it is accomplished through the team (Shamra , 2021: 1) To applye is done Divide the team into three components According to the following:- Newmark et al, 2018: 4-6)),(Shamra; 2021: 1)
 - a) Product owner:** He is the owner of the product and he has sufficient information about his product.
 - b) Development team:** Multifunctional group of people, Self-organizing from five to nine members.
 - c) Team Leader:** The team leader introduces with the team his services to the

product owner, AndProtects the team, removes obstacles.

2. Kanban framework framework

Kanban :- AndIt is a work management system (withdrawal system) created by a company Toyota **TOYOTA** yNamed kanban board(dashboard) in order to track team commitment to various practices ,Andswears tasks in an online visual collaborative platform, maybe All team members View and track tasks, Knowing where the problems are and the causes of delays Thus, the wasted time is reduced (13: Deloitte; 2021).

Third: Benefits associated with the development of the agile curriculum

totoMethod slim Many benefits and advantagesOf which: (Rakrouki, 2021:1-2).

Customer confidence and risk reduction, Early delivery of an initial product, Anticipate the costs, Allow change in requirements Focus on business value, Focus on usersOffering a great product the quality, Add to Quick return on investment.

AndThe benefits can be divided intoEconomic units Which applies the lean approach, whether in the field of manufacturing or management, into three main categories: :- (Jerry,2003:3),,(Horngren, et.al, 2012:715-716)

Operational improvements , Administrative improvements, Strategic improvements

Fourth: Agile Audit and value approach

It was the first initiative To streamline the internal audit 2005 for the company AstraZeneca **AstraZeneca** The leader in the pharmaceutical and medical drug industry, and today it sings its products tovaccine COVID-19 (COVID-19) and this was done through the cooperation of audit managers with their colleagues in the Lean Manufacturing functiontoto obtain the main inputs and have developed several agile methods to suit the internal audit function andtherefore qThe results achieved were impressive as the agile approach provided a positive way to think about the role of internal auditingFrom audit planning, Field work up to reports (Paterson; 2015: 1).

agile audit custom (KPMG; 2019: 7-16) by mental And the method that yto focus on stakeholder needs, Accelerate audit cycles, LottoaGet insights at the right time,Reducing the waste of resourcesin order to increase productivity,And The added value of the

organizationAndReducing the time it takes to audit. As for(4 : 2019Role,)he is The willingness and ability of internal auditors to break out of their comfort zone directing their efforts towards the major risks. and see **The researcher believes that agile auditing is a hybrid audit that combines traditional work methods with the agile approach, whereIt plays a more comprehensive role looking into the areas of risk, governance, control and regulatory compliance and the operational processes and procedures practiced by traditional auditing.**

confirmedPickettthat there Duties to be performed by the internal auditor toto advance the reality units Economic Such as:**Management help, AndOptimizing operationseconomic unit, Andadd value toeconomic unit** (314: 2010, Pickett) to focus The agile approach to value where value is created if internal waste is reducedVia Reduce non-value adding activities and associated costs and thus increase total customer value(Hines et al., 2004:997). Show The Institute of Internal Auditors (IIA)IIA) value concept (The process of internal audit units' general understanding of how they add value to theonline)It is a combination of three elements Which :(IACOP The community of internal audit practice , 2019:2-3)

- **ToaVer confirmAssurance:**
 - **availability insightInsight**
 - **availability Objectivity Objectivity**
- see researcher **Importance Rethinking UnitIn her way of working to stay ahead, her first concern is high-quality auditing that adds value, It reduces wastage of resources and time, Giving priority according to importance, and thus, the agile approach supports internal auditing to reach a new name at the level of our local environment known as (lean auditing).**

Fifth: The mechanism of agile audit work:

see all of Butera et al that painagile approach yCheck the internal audit by following the stepsatYeh :- (3-4: Butera,et,al , (n.d))

1. **hold meetings scrum Daily Scrum :-** Meeting start every day It lasts for 15 minutes during which team members describe their achievements and obstacles, OfMaintain work flow and identify theBarriers that hinder goals.

2. create Kanban cards **Kanban** (visual cards) where It is sent to show the movement of each audit conducted during the audit stages inner and make improvements on her.

3. Create stop charts to show actual time of completion versus estimated (standard) time and include it in Monthly reports submitted in each race **sprint** And Which shows how many hours are spent each day racing **sprint** For the estimated time required to complete the task that includes the race.

4. holding meetings (Nutritionreverse) after all process Audit, called Post review of procedures which require bpz methodT, and Thinking about how this process could be improved in terms of time value and the need to create value in less than 30 days to speed up, develop programs, eliminate waste, and achieve beneficial results in a short period of time to Become more efficient and productive. As explained (Boulderstone;2018:2) Mechanism of agile audit work.

1. **skip-ytt**: An agreement is reached between the auditors and stakeholders to determine the—What is the pain?—variable products—hh—swear hajj—the customer (Me,A;2020 :1) . and-a sis tested—see and review—e, And the goal, The expected value is in addition to a discussion of the minimum information and resources required before it becomes available—the pain started—e—Mother KPMG, 2019:8)).

2. **field work** Auditors divide field work into separate tasks to enable multiple teams to begin completing jobs on time.(Boulderstone;2018:2) .

3. one time (fast delivery cycles) :- In addition to documentation in record time and efforts to provide assurance qOnce the item is ready to be audited, the tasks associated with it are divided into quick audit cycles (sprints - **sprint**(Up to one to four weeks in the audit field)Boulderstone;2018:2).

4. **Reports preparation**:- Implementation of daily meetings lasting from (5-15) minutes. Obstacles are discussed, improvements are made, and stakeholders are informed of developments at an early date. And it's repetitive, either the final report it will be Summary of meetings aTo previous reports, with an emphasis on continuing communication with stakeholders instead of waiting for the

report at the end of the project (Boulderstone;2018:2).

The researcher sees the mechanism of agile audit work (a philosophy of work management that lies in repeated cycles away from traditional linear work) by adopting some appropriate practices, and abandoning inappropriate practices that lead to counterproductive results.

Sixth: The effect of canceling activities that do not add value on the effectiveness and efficiency of internal auditing

Activities that do not The value of products or services is the main factor that raises costsHa It does not affect product quality and performance, Focusing on activities that add value improves effectiveness and performance efficiency (Al-Bishtawy, 2014: 1874). The Lean Approach identified the seemingly natural elements of waste in seven main areas And she: redundant documents, **Increase working papers, Unwillingness of the auditee, An unnecessary procedure in audit procedures, Detailed report to the board of directors, The traditional method of signing and sending reports, Wrong information in the audit report** (2017: 176 .)Wilhelm .). And FR Agile Techniques for Processors No Types of waste that arise in the audit process, such as:aT:(Paterson; 2015:16 .)

1. **hijunka Heijunka) production uniformity)** :- It is a technique to prevent problems that occur during work In the sense of reducing disparity, which in turn reduces waste to reach the development of production efficiency in order to reach the homogeneity of production, and include This technique is a combination of Techniques for unifying and sequencing the work performed, namely:

- **Jidoka Jidoka (automation with a human touch)** :- This technology aims to prevent the emergence of errors through mechanisms, systems and processes that identify defective units of production.

- **output right on time Just In Time (JIT)**:- What included these the Technique In producing a product or providing a service of high quality in a timely manner in addition to an ideal cost.

- **and Andon (perception)** One of the requirements of the agile approach is that the monitoring of events is continuous And With clear and visible indicators and metrics that

allow employees and management to identify work difficulties and problems as they occur.

• **Root Cause Analysis (RCA):** This technique reduces the number of results by identifying the appropriate root causes and integrating more results, resulting in much shorter and high impact reports.

Seventh: The effect of Method Agile in improving the completion of internal audit tasks

The importance of the agile approach lies in the field of Better completion of tasks internal audit Via :- (burgundy , 2021: 64-67)

1. The size of the benefits of using agile approach High ability to improve internal audit activities and processes.

2. Add it The degree of efficiency through its focus on the elements priority for internal audit.

3. Rapid response to changing work environment And a stronger view of risks afor strategy .

4. Increased design control, and implement, Follow up on the internal audit programs and reduce the time period in a Shorter audit cycles.

5. prioritize Checking frequently after each operation to guarantee rise theA team that addresses major issues as they arise.

6. Incorporating visions and setting new goals in line with changes in the work environment.

1. **The researcher's focus was** On A statement of the most important differences between traditional auditing and agile auditing, according to the table below(Wright; 2020:5).

Table (1) Comparison between traditional auditing and agile auditing

traditional audit	agile audit	The main axes	T
Audit objectives	Specific value forecast	Orientation focus towards	1
separate linear phases	recurring work cycles	sequence of activities	2
Distance from cooperation to ensure the independence and objectivity of the auditor.	cooperation for a purpose Exploiting experience Objectivity And Facilitate agreement on notes And Respond to risks in a timely manner	relationship withCustomer	3
Focus on risk and censorship With the possibility of excessive scrutiny by the internal audit department.	Aligned with business strategies, objectives and work cooperation	audit notes/results/conclusions	4
Semi-fixed master plan.	Iterative and incremental.	the plan	5
exclusively to the internal audit team.	for the working group.	Property	6
Main participation budget (excesses approved on the basis of need)	It is administered in timed increments.	Resource Management	7
Risks are identified and evaluated for business objectives.	Multi-level evaluations linked to business objectives.	Risk assessment	8
Customized as needed or as specified in the audit methodologyeconomic unit	Daily stand meetings and decisions with the audit client and stakeholders.	Status updates	9

Rick A. Wright , Agile Auditing: Transforming the Internal Audit Process. Instituto de auditoria interna (IAI CHIL) Internal Audit Foundation , USA ,2020

Eighth: Challenges facing agile auditing.

And there is a set of Challenges Which Facing the agile audit is represented in theaT: - (KPMG,2019 : 16)

1. Design Challenges: is represented in the audit team experience to make the agile way style Successful work , AndDefine the teamthePrinciples supportive of early management and sharing of best practice changes as knowledge and experience in agile methods often What be unavailable.

2. a challenge flexible planning (checking the backlog) : Since the auditee and the internal audit team need time to prepare for the audit, changing the schedule is not always appropriate to prevent surprises.

3. Challenges in the implementation phase: face theTechniques Agile significant challenges in audit procedures where TRepresented in the documentation standards being Agile methods support essential documentation Andcorrectly, which requires that the internal auditor take a critical look at the importance and necessity of the documents to be submitted such as recording the results only and not recording the testing activities that do not contribute to the final audit results.

see researcher that institute of internal auditors clear Within the framework of

international professional practices, the internal auditor may be exposed to a group of factors that affect his independent professional opinion, such as personal conflicts of interest and limitations that limit scope ..etc Which stands as an obstacle before, during and after the application of agile auditing.

The practical side: For the lack of data related to internal auditing, the researcher resorted to adopting a framework (COSO) as best practices, and presenting them to the bank as a research sample to find out what is applied for the purpose of littering it by removing, deleting unnecessary activities that do not add value to the economic unit, focusing on the value-adding, and not applying by submitting a recommendation for its application in the event that it improves the efficiency and effectiveness of the work for the research sample represented by a bank (Through Iraq) commercial.

Trans-Iraq Commercial Bank.

Trans Iraq Bank was established on January 19, 2006, when the Registrar of Companies approved the establishment of the Trans-Iraq Bank for Investment Company as a private joint stock company under its Resolution No. Iraq, a private contribution, a license to practice banking.

Table (2) Procedures followed in a Trans-Iraq Commercial Bank

The first ingredient....environment censorship				
Lipping	Application	anchors COSO	principles COSO	T
is deleted Replace it with behavioral assessment. It is implemented for the necessity of having this system. It is implemented to maintain the reputation of the unit.	Yes Yes Yes Yes	1- Integrity and moral values : • The existence of a behavioral and moral system. • Establishing the upper management curriculum. • Commitment to ethics in dealing with external parties. • Adequate procedures for dealing with violations and violations of the Code of Conduct moral.	Clarify the organization's commitment to integrity and ethical values	1

It is implemented in order to deter transgressors.				
<p>It is implemented where the levels of competence vary from one job to another according to the relative importance.</p> <p>It is omitted because it is a duplicate of the previous one and the repetition weakens the value.</p>	<p>Sometimes</p> <p>Sometimes</p>	<p>ب- Commitment to efficiency :-</p> <ul style="list-style-type: none"> • Determine the level of competence for the organization's functions and the required skills and knowledge. • Analysis of job knowledge and skills. 		
<p>It is omitted because it was applied in the principle of integrity and moral values, and repetition does not add value.</p> <p>It is implemented to rely on competence rather than mediation and relationships.</p> <p>It is implemented because defining responsibilities is something that facilitates the regularity and progress of work.</p> <p>It is omitted because iterator has already been implemented in the integrity anchor and redundancy threatens value.</p> <p>It is carried out to ensure that the information provided is correct.</p> <p>It is implemented and focused on deterring transgressors.</p>	<p>Sometimes</p> <p>Yes</p> <p>Sometimes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>	<p>ج- Human Resources Policies:</p> <ul style="list-style-type: none"> • HR policies give an impression of levels of integrity and ethical behavior • Existence of recruitment policies. • Procedures to familiarize new employees with their responsibilities and expectations. • Observe integrity when evaluating employee performance. • The efficiency of the procedures related to verifying the information of the employees nominated for the job. • The basis for the appropriateness of the measures taken regarding the violations of the policies and procedures. 		
It is implemented because the granting of powers by the manager to another person increases the efficiency of the work performed.	<p>Yes</p> <p>Sometimes</p> <p>Sometimes</p>	<p>د- Define powers and responsibilities:-</p> <ul style="list-style-type: none"> • Existence of delegation of powers commensurate with the objectives of the organization. 		

<p>It is implemented because the mouth of the goals and interaction with them is an important factor in achieving those goals.</p> <p>It is implemented based on putting the right person in the right place.</p> <p>It is implemented to implement the principle of accountability.</p> <p>CompleteImplemented in order to ward off risks.</p>	<p>Yes</p> <p>Yes</p>	<ul style="list-style-type: none"> • Having an understanding and awareness of the employees of the organization's goals. • Adequate numbers of officials concerned with powers. • Existence of proportionality with the officials and powers granted. • The existence of a specific mechanism to monitor compliance with the powers granted. 		
<p>It is implemented because the implementation of agile audit requires identification of risks and their level of acceptability, follow-up and preparedness for any emergency.</p> <p>Not applicable because it is not related to internal audit.</p> <p>It is implemented because it is responsible for financial planning and financial control to solve special problems that do not recur.</p> <p>It is carried out for the necessity of communication.</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>	<p>•- Management philosophy and operational style:-</p> <ul style="list-style-type: none"> • The nature of the risks acceptable to the organization. • Job rotation in public jobs. • The importance and nature of financial management. • Communication and interaction between senior management, departments and branches. 		

<p>It is implemented for its importance in adding value to the unit.</p> <p>It is implemented because it is a function of governance.</p> <p>It is implemented because it is a function of governance.</p> <p>It is implemented because it is a function of governance.</p> <p>It is omitted for repetition, taken in the commitment to efficiency, and repetition weakens the value.</p> <p>It is implemented because the application of agile auditing requires a daily meeting of (5-15) minutes.</p> <p>It is implemented in order to develop strategies to manage them and reduce their negative effects.</p> <p>It is implemented for inclusion.</p>	<p>Sometimes yes yes yes sometimes</p> <p>Sometimes</p> <p>Yes</p> <p>Yes</p>	<p>9- Role of Board Members and Audit Committee :-</p> <ul style="list-style-type: none"> • Efficiency and effectiveness of the board of directors. • The existence of committees emanating from the Board of Directors. • Independence of the Board of Directors and the Audit Committee. • Interact with internal and external audit. • Experience and competence of board members and committees. • Regular meetings. • Existence of a mechanism to provide the board of directors with high-risk information. • Dealing with the decisions of the Board of Directors and the mechanism for following them up. 	
<p>It is implemented due to the importance of adapting the structure to the environment, the volume of activity and the objectives set.</p> <p>It is omitted because it is already duplicated in the tasks and responsibilities focus.</p> <p>It is omitted that was implemented in the competency anchor.</p> <p>Emphasis is placed on ensuring the sharing of</p>	<p>Yes</p> <p>Yes</p> <p>Sometimes</p> <p>Yes</p> <p>Sometimes</p> <p>Sometimes</p> <p>Sometimes</p> <p>Yes Yes</p> <p>Yes</p>	<p>10- Organizational Chart:-</p> <ul style="list-style-type: none"> • fillandThe organizational structure of the organization. • Defining the duties and responsibilities of key managers. • Efficiency and experience of key managers. • The existence of mechanisms for the transmission and exchange of reports between the different levels within the organization. • Flexibility of the organizational structure to deal with changes in the environment of the organization. • Adequate staffing. • Define management by example. 	

<p>reports, especially in common departments.</p> <p>Duplicate is deleted with structure fit and evaluation</p> <p>Duplicate is omitted in professional competence because it includes experiences and numbers.</p> <p>It is deleted because it is duplicated in the establishment of the upper management curriculum.</p> <p>Existing in the integrity and values anchor is omitted.</p> <p>It is omitted because it is a duplicate in the integrity anchor.</p> <p>It is omitted because it is duplicated in the integrity pillar (measures to deal with violations) at the time it occurred.</p>		<ul style="list-style-type: none"> • Establish standards of behavior. • Assessment of adherence to standards of behavior. • Determine the basic deviations in time the appropriate. 		
It is implemented due to its importance in developing the administrative and structural organization and preparing projects.	Yes	Define oversight responsibilities.	The Board of Directors demonstrates its independence from management and exercises control over the development of performance of internal control	2
It is omitted for redundancy in the competency commitment anchor.	Yes	Use appropriate expertise.		
It is omitted to repeat the independence in several pillars.	Yes	Work independently.		
Duplicates are omitted in the evaluation of control efficiency.	Sometimes	Not to overdo the internal control .		
It is implemented and popularized all unit structures.	Yes	Taking into account all the structures of the organization.	The management is under the supervision of the council Management, structures and lines to provide	3
It is omitted because it is a duplicate in the Report Exchange org chart.	Yes	Create lines for reports.		

It is omitted that has been implemented in the Powers and Responsibilities axis.	Yes	Define and set limits on powers and responsibilities.	appropriate reports, authorities and responsibilities for the pursuit of goals.	4
It is deleted because it was already set.	Yes	Establishing policies and practices.	The organization builds a commitment to attracting, developing and retaining competent individuals in line with the objectives.	
It is omitted that was previously implemented under Compliance Commitment.	Yes	Assessment of competency, titles and deficiencies.		
It gets done to get the job done effectively and efficient.	Sometimes	Attracting, developing and retaining people.		
It is implemented, prepared and qualified people are provided in anticipation of any emergency.	Sometimes	Develop plans and prepare to change and replace individuals.		
It is implemented to ensure that there is no overrun.	Yes	Imposing accountability through structures, authorities and responsibilities.	The organization holds individuals responsible for their actions in the field of internal control in order to achieve the objectives.	5
It is implemented to motivate employees.	Yes	Determine performance measures, incentives, and rewards.		
It is implemented for the necessity of having this scale.	Yes	Evaluate the performance measure, rewards and incentives, and evaluate them continuously.		
It has been omitted due to its repetition in the human resources policy pillar.	Sometimes	Evaluation of performance, rewards and specializations of individuals.		

table(3)

Component Two..... Risk Assessment				
Lipping	Application	anchors COSO	principles COSO	T
<p>It is implemented to hedge and reduce risk.</p> <p>It is implemented as an important component of investment.</p> <p>It is implemented to evaluate the performance of institutions from</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>	<p>A-Operations goals:</p> <ul style="list-style-type: none"> • Reverse management options. • Taking into account the risk tolerance. • Inclusion of financial performance objectives and operations. • Forming the basis for commitment of resources. 	<p>The organization defines its objectives clearly enough to be able to identify and assess the risks related to the objectives.</p>	1

<p>several angles for the purpose of rationalizing decisions.</p> <p>It is implemented to prevent waste of resources.</p>				
<p>It is implemented for the importance of compliance with standards.</p> <p>It is carried out to avoid high risks.</p> <p>It is executed to see what has been done.</p> <p>It is omitted because it is repeated in the base of operations goals and repetition weakens the value.</p>	<p>Yes</p> <p>Sometimes</p> <p>Yes</p> <p>Yes</p>	<p>B-afor external financial reports :</p> <ul style="list-style-type: none"> • Compliance with standards. • Taking into account Relative importance. • Reverse unit activities. • Forming the basis for commitment of resources. 		
<p>It is omitted because the above was implemented in the external financial reports.</p> <p>It is carried out for the importance of accuracy in the quality of work.</p> <p>The duplicate above is deleted</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p>	<p>C- Financial and non-financial reports:</p> <ul style="list-style-type: none"> • Compliance with standards and frameworks. • Taking into account the required level of accuracy. • Reflect the organization's activities. 		
<p>Execute in the operations goals hub is omitted</p> <p>It is omitted for repetition in the above financial and non-financial reports base.</p> <p>Duplicate above and in several pillars are deleted.</p>	<p>Yes</p> <p>Yes</p>	<p>D - Objectives of the internal reports:</p> <ul style="list-style-type: none"> • Reverse management options. • Taking into account the required level of accuracy. • Reflect the organization's activities. 		
<p>It is implemented for the importance of</p>	<p>Yes</p>	<p>E - Objectives of compliance or compliance:</p> <ul style="list-style-type: none"> • Reversal of external laws and regulations. 		

regulatory compliance on the workflow. It is omitted for redundancy in the operations goals hub.	Yes	• Taking into account the risk tolerance.		
Necessary because it covers all activities	Sometimes	It includes unit, branch, division, operating unit, levels, and nature.	The organization identifies the risks that prevent the achievement of goals and the analysis of risks as a basis for determining how to manage risks.	2
It is carried out to find out internal and external risks.	Sometimes	Analysis of internal and external factors.		
The duplicate above is deleted.	Yes	Include appropriate levels of management.		
It is carried out to know and determine the expected and unexpected levels of risk.	Yes	Evaluate the significance of the risks.		
It is carried out to prepare to confront it.	Yes	Determine how to respond to risks.		
Duplicate is deleted with all kinds of risks	Yes	Take into account different types of fraud.	The organization considers the possibility of fraud when assessing the risks associated with achieving objectives.	3
duplicate of component the first control environment.	Sometimes	Evaluate incentives and pressures.		
It is carried out to seize some risks.	Yes	Opportunity assessment.		
It is implemented to confront situations that threaten the existence of the unit.	Yes	Evaluate the situation and justifications.		
It is carried out because it is necessary to know the external risks.	Yes	Assessment of changes in the external environment.	The organization identifies and evaluates changes that could significantly affect internal control.	4
It is implemented because it is necessary to keep pace with the accelerating environment.	Yes	Evaluate changes in the business model.		
It is implemented because it is risky.	Sometimes	Evaluate changes in leadership.		

Table (4)

Lipping	Application	Component Three..... Oversight Activities		
		principles COSO		T
It is carried out for the importance of this assessment	Yes	Integration with risk assessment.	The organization chooses and develops internal control activities that contribute to verifying these risks to acceptable levels that hinder the achievement of objectives.	1
It is implemented for important considerations such as the size of the unit, the nature of its activity and its objectives.	Yes	Taking into account the factors specific to the organization.		
Implemented as related to the importance of operations and activities.	Sometimes	Determine appropriate processes.		
Implemented according to the importance and complexity of operations and activities.	Sometimes	Evaluation of a mix of types of control activities.		
It is implemented to keep pace with developments.	Yes	Determine the dependence between the use of technology in business processes and technology.	The organization selects and visualizes general technology oversight activities to support the achievement of objectives.	2
It is carried out as necessary.	Yes	Establishment of appropriate technical infrastructure monitoring activities.		
It is implemented to counter cyber attacks.	Yes	Establishing oversight activities on the security management process.		
It is implemented according to the environment and the operating system.	Sometimes	Proof of appropriate technology acquisition, development and maintenance.		
It is deleted because the policy has been set pre.	Yes	Develop policies and procedures to support the dissemination of management guidelines.	The organization employs or deploys processes for control activities through policies that specify what is required through procedures that make the policies enforceable.	3
It is omitted because it is a duplicate in the first component of the control environment.	Yes	Defining responsibilities and accountability for the implementation of policies and procedures.		
It is implemented for the importance of alignment with the system JIT.	Yes	performance in a timely manner.		
It is carried out to ensure the full progress of work.	Yes	Take corrective action.		

It is omitted because it is a duplicate in efficiency.	Sometimes	Performance using specialized personnel.		
Executed when necessary / sometimes	Yes	Re-evaluate policies and procedures.		

Table (5)

		The fourth component....information and communication		
Lipping	Application			T
It is implemented to prevent wastage of time and effort.	Yes	Determine the required information.	Obtain or generate unity economic and use quality information to support the other components of internal control.	1
It is implemented due to the necessity of providing them.	Yes	Identify internal and external sources of data.		
It is implemented because it is information governance.	Sometimes	Appropriate processes for converting data into information.		
Duplicate is omitted from within Information Governance.	Sometimes	Maintaining quality in all processing operations.		
It is carried out for importance.	Sometimes	Take into account the cost and benefit.		
It is important to determine the control activities and the nature of the risks.	Sometimes	Transfer of internal control information.	get up economic unit Internally by communicating information, including the objectives and responsibilities of internal control necessary to support the work of the elements of other internal control.	2
It is carried out to gain adequate understanding.	Yes	Communicate with the board or directors.		
Delete and replace with clear communication channels.	Yes	Provide separate lines of communication.		
It is implemented for the importance of communication.	Yes	Choose the appropriate method of communication.	The economic unit communicates with external parties regarding issues that affect the work of other	3
It is implemented for the workflow.	Yes	Contacting outside parties.		
It is implemented for the workflow.	Yes	Receive incoming communications.		
It is carried out in the interest of work.	Yes	Communication with the board of directors.		

It is omitted because it is a duplicate above in the same component.	Yes	Provide separate lines of communication.	elements of internal control.
It is omitted because it is a duplicate above in the same component.	Yes	Choose the appropriate method of communication.	

table(6)

The Fifth Component.....Observation			
Lipping	Application	principles COSO	T
It is implemented to ensure sustainability.	Yes	Consider a combination of continuous and discrete assessments.	The economic unit selects, develops and conducts continuous or separate evaluations to ensure whether internal control is present and effective.
It is omitted because it is a duplicate at risk.	Yes	Take into account the rate of change.	
It is omitted because it is a duplicate in efficiency.	Sometimes	Define a baseline of understanding and use experienced personnel.	
Duplicate is omitted in the Control Activities component.	Yes	Integration with business processes.	
Sometimes executed when necessary.	Yes	Modify range and frequency	
It is carried out because the independent evaluation of an independent or external internal auditoris necessary	Yes	objective evaluation.	
It is implemented in order to know and determine the situation in the market.	Yes	Evaluate the results.	The economic unit evaluating the shortcomings of Internal control and reporting just in time to Parties responsible for taking corrective action Including senior management and the board of directors only the need.
It is performed in order to identify and correct deviations.	Yes	Communicate or publish deficiencies and defects.	
It is implemented in order to ensure that deviations are corrected and not repeated.	Yes	Monitor corrective actions.	

Ninth: Conclusions: This research reached the following conclusions:

1Reliance of internal audit on traditional methods and failure to advance the reality of this important job may expose the economic unit to risks threatening its existence.

2- The use of agile techniques or methodologies in the internal audit function is a factor that contributes significantly to improving the quality of internal auditing.

3- Agile tools reduce the cost and time spent in executing tasks, in addition to reducing effort.

4- The use of the agile methodology is a major factor in adding value to internal audit in addition to the efficiency and effectiveness factors.

Arabic sources

- [1] (IACOP)Internal Audit Community of Practice, 2019.
- [2] cannabis,Illuminations - In Internal Auditing - (2021) - Internal Audit Platform.
- [3] Jablaq, Ali, 2021. (Bachelor of Management Sciences), a book from the publications of the Syrian Virtual University, Syrian Arab Republic.
- [4] Shamra's Blog (2021)

foreign sources

- [1] 1Deloitte. (2018). Becoming agile A guide to elevating internal audit's performance and value. 1–10.
- [2] Boulderstone, I. (2018). How can Agile methods add value to internal audit ? Understanding Agile methods Why is Agile auditing becoming more popular ? 440
- [3] Butera, BAM, Whole, T., & Project, P. (nd). Four Ways to Make Internal Audit More Lean and Agile.
- [4] Hines, P., Holweg, M., & Rich, N. (2004). Learning to Evolve : A Review of Contemporary Lean Thinking. International Journal of Operations & Production Management, 24(10), 994–1011.
- [5] Horngren. T charles, Date .M Srikant, Rajanmadhav (2012) "Cost Management A managerial emphasis" .2012, 14 Edition, Pearson Education.
- [6] Iia, S. F., & Seminar, F. (2018). Leveraging Agile with audits.
- [7] Jerry Kilpatrick, 2003, "lean principles" www.mep.org.

Tenth: Recommendations: Based on the findings of the researchers, the following recommendations were reached:

1- The necessity of transforming the internal audit function in large and complex units in particular and the rest of the units in general from working in traditional ways to contemporary methods that meet the needs and adapt to the changes.

2- The need to understand the agile methods or approach and what they add value to the unit, efficiency and effectiveness.

- [8] KPMG. (2019). Agile Internal Audit. Retrieved 1 9, 2021, from kpmg:.
- [9] Kumar, S. (2014). Lean Manufacturing and its Implementation. International Journal of Advanced Mechanical Engineering, 4(2), 231–238.-.
- [10] Me, A. (2020). My thoughts that .
- [11] Newmark, RI, Dickey, G., & Wilcox, WE (2018). Agility in Audit: Could Scrum Improve the Audit Process? CURRENT ISSUES IN AUDITING, 12(1), pp. A18–A28. doi:10.2308/ciia-52148.
- [12] Nykolyshyn, L. Edmonton, Our Triumphs and Challenges Using Agile Auditing Principles, 2019.
- [13] Paterson, JC (2015). Driving Added Value and Efficiency in Internal Audit. John Wiley & Sons.
- [14] Pickett, K., and Spencer, H., (2010), The internal auditing handbook, 3ed , John Wily, USA .
- [15] Rakrouki,A.(2021)<https://www.alefstartup.com/blog/2018/10/18>.
- [16] Rick A. Wright , Agile Auditing: Transforming the Internal Audit Process. Instituto de auditoria internal (IAI CHIL) Internal Audit Foundation , USA ,2020
- [17] Role, THE, Innovation, OF, On, T., & Development, NEWP (2019). Social &Behavioural Sciences ICLTIBM 2017 7th International Conference on Leadership, Technology, Innovation and Business Management..
- [18] Schroeder, RG, & Goldstein, S. (2018). Operations Management in the Supply.
- [19] Wilhelm, P , Agile Internal Audit Processes. Presentation on July 9, 2017, at the International Global Conference 2019 of The Institute of Internal Auditors, Anaheim, California, 2019.