

International Standard on Auditing (220), Quality Management for an Audit of Financial Statements, and its Role in Enhancing Audit Quality (A Field Study on some Audit Offices in Sudan)

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Abstract:- The main objective of this study is to know the role of the International Standard on Auditing (220) in enhancing the audit quality. To achieve this goal, (170) questionnaires were distributed to the study population which represented in some audit offices in Sudan, and (150) questionnaires were retrieved and analyzed. The study relied on the inductive approach and descriptive analytical approach. The study found several results, among which is, the audit office adopts policies and procedures for what can be consulted in meetings that, contribute to enhancing audit quality, and continuous monitoring of the progress of the audit process enhances the quality of the audit. The study concluded with a number of recommendations, the most important of which is that, necessity of spreading the culture of audit quality and its positive results among external and internal auditors in the Sudanese environment through workshops, seminars and scientific conferences.

Keywords:- International Standard on Auditing (220), Audit Quality.

I. INTRODUCTION

➤ *Methodological Frame Work*

To on rationalize their decisions, many users of financial statements and reports depend on the information provided by audited financial statements and reports, and accordingly it has become necessary for the audit process to be characterized by the necessary quality in order to meet the needs of users of good information, so the international auditing standards focused on the issue of audit quality to achieve that objectives, specifically International Standard on Auditing (220), quality management for an audit of financial statements, which was designated for quality management to audit the financial statements. And because the audit profession in the Sudanese environment seeks to achieve quality when auditors and audit offices carry out the audit process through the application of international auditing standards, this study came to show the role of the international auditing standard (220), quality management for an audit of financial statements in enhancing auditing quality.

➤ *Problem of the Study*

The problem of the study represented in the needs of the financial statements and reports' users to assure the quality of institutions' financial statements and reports information that audited by external auditors, so that they can rely on it to rationalize their decisions, in addition to non-adoption of International Standard on Auditing (220) which reduces the quality of the audit process, lead to lack of confidence in the data of audited financial statements and reports, or obtaining weak results from the decision that relies on weak audit reports. Accordingly, the study problem can be formulated in the following questions:

- Q1. Does the audit office's adoption of audit procedures in accordance with International Standard on Auditing (220) enhance audit quality?
- Q2. Does following the audit procedures according to International Standard on Auditing (220) in case of an individual auditing enhance audit quality?

➤ *Importance of the Study*

From a scientific point of view, the importance of this study represented in the fact that it supports the scientific library with valuable information about the International Standard on Auditing (220) and the procedures it provides that enhance audit quality, but from a practical point of view, the importance of the study represented in showing how to apply procedures and policies for audit quality according to the International Standard on Auditing (220) in case that it adopted by the audit office or in case of an individual audit by the auditors, in addition to providing an indication of how to benefit from the results of audit quality.

➤ *Objectives of the Study*

The main objective of this study is to know the role of the International Standard on Auditing (220) in enhancing audit quality, and the following sub-objectives were stated:

- Studying the relationship between applying audit procedures in accordance with the International Standard on Auditing (220) by audit offices or in case of individual auditing, and audit quality.

- Finding out the extent to which audit offices and auditors who practicing the auditing profession in the Sudanese environment apply audit quality standards when they carry out the audit process.
- Encourage reluctant audit offices to apply the audit quality procedures provided by the International Standard on Auditing (220) and other auditing standards, enabling them to prepare audit reports of high quality.

➤ *Hypotheses of the Study*

To achieve the objectives of the study, the following hypotheses were tested:

- H1. The audit office's adoption of audit procedures in accordance with International Standard on Auditing (220) enhances audit quality.
- H2. Following the audit procedures according to International Standard on Auditing (220) in case of an individual audit enhances audit quality.

➤ *Methodology of the Study*

The researcher relied on the inductive approach to define the problem of the study and the descriptive analytical approach to formulate and test hypotheses, obtain results and recommendations.

➤ *Sources of Obtaining Study's Data*

The primary sources were the questionnaire, while the secondary sources were the books, periodicals, theses related to the subjects of study and the Internet.

➤ *The Limits of the Study*

The subjective limits of this study were represented in focusing on International Auditing Standard (220) and its role in enhancing audit quality, while the spatial limits were represented in some audit offices in the Sudan, and the time limits included the year 2024.

II. PREVIOUS STUDIES

Many previous studies conducted by a number of writers and researchers dealt with the issue of audit quality and the role that international auditing standards play in enhancing the quality of auditing, especially International Standard on Auditing (220). The study of (Hawalli and Tahtouh, 2020) focused on application of standard of controlling audit performance quality and its impact on audit offices' performance quality in Algeria. The study aimed to explore the application and the commitment to quality control standard of auditing, and also aims to identify its impact on the auditors' process quality. The results show a relative application of the ISA 220 requirements (Quality Control Audit), and this application has a positive impact on the auditors' offices performance and the quality of the audit. While the study of (Melody, 2021), focused on the role of auditing standards in improving the quality of external auditing. The study aimed to highlight the role of international, Algerian and generally accepted auditing standards in improving the quality of external auditing in Algeria. The study concluded that audit quality has many factors that are affected, and that reliance on audit standards

during auditing will have a positive and direct impact on improving the quality of external audit. As the study of (Al-Shehri, and et. al., 2021), concentrated on auditors' commitment in Kuwaiti auditing offices by applying international auditing quality standard (220). The study aimed to identify the auditors' commitment in Kuwaiti auditing offices to apply the international auditing quality standard No. 220. The study concludes that auditors in Kuwaiti auditing offices are obligated to apply the auditing quality procedures mentioned in the International Auditing Standard No. 220 in relation to (professional requirements, skills and competencies, assignment of tasks, guidance and supervision, consultation, acceptance and maintenance of clients, examination). Also the study of (Najmatuzzahrah, et. al., 2021) concentrated on research audit quality and its impact on an organization's reputation. The study aimed to identify and examine how the auditor's independence affects the quality of an investigative audit and its effect on the credibility of the audit board of Indonesia. The main finding of the study is that the auditor's independence as a value has a positive impact on the audit board of Indonesia's reputation, which is represented by the quality of investigative audits. And the study of (Rahi, 2024) focused on Iraqi laws, systems, and rules of behavior that are consistent with International Standard on Auditing (220). The study aimed to identify the extent of compatibility of Iraqi laws, regulations and rules of professional conduct in Iraq, and rules and procedure of the association of accountants in Iraq with the audit standard (220). The study concluded that, the implementation of International Standard on Auditing (220) significantly reduce the expectation gap and the protection of chartered accountants of falling under a table lawsuits that could lift them from third parties, and the weak role of the association of accountants and auditors Iraqi directing the attention of the auditors' requirements checksum quality work.

Through the presentation of previous studies, the researcher notes that some studies focused on knowing the role of international auditing standards on the quality of audit performance, as in the study (Hawalli and Tahtouh, 2020), and the study (Melody, 2021), while others focused on studying the impact of adherence to application International Standard on Auditing (220) on the quality of audit performance, as in a study of (Al-Shehri, and et. al., 2021), and (Najmatuzzahrah, et. al., 2021), as for the study (Rahi, 2024), it focused on studying Iraqi laws, systems, and rules of behavior that are consistent with the international auditing standard (220). The current study differs from those studies by addressing the role of the International Review Standard (220) in enhancing the quality of the review, and there are differences in the spatial and temporal limits.

III. INTERNATIONAL AUDIT STANDARD (220)

A. *The Concept of International Audit Standard (220)*

What is meant by the International Standard on Auditing (220) is the tests performed by other auditors for quality control in the office, and it is in the form of a comprehensive study of the quality control document in the

office, which includes interviews with individuals working in the audit offices and a selection of audit contracts for the purpose of a detailed study of the quality of work and adherence to generally accepted auditing standards and quality control standards (Melody, 2021, p. 19). This criterion includes the obligation for the external auditor in the auditing offices to implement quality control policies and procedures that are designed to ensure that all auditing operations have been carried out in accordance with international auditing standards or appropriate national standards or practices, so that they are placed on two levels: at the level of the auditing office, and at the level of each separate auditing process (Al-Shehri, 2021, 480).

The researcher believes that the International Standard on Auditing (220) is a standard that seeks to ensure the application of quality control standards on performance in audit offices to contribute to enhancing performance of practitioners.

B. Objectives of International Standard on Auditing (220)

This standard aims to achieve the following (Bakrawi, 2021, 24):

- Setting standards and providing guidance on quality control of the audit office's policies and procedures with regard to audit work in general and procedures for work whose responsibility has been entrusted to individual audit assistants.
- Implementation of quality control policies and procedures at the level of the audit office and individual auditors. The audit office must implement quality control policies and procedures to ensure that the audit implementation is carried out in accordance with international standards or applicable local standards (Rahi, 268, 2024).
- Highlighting the policies and procedures followed by the audit office when performing the audit process, in addition to the procedures related to delegating work to assistants, so that these policies and procedures must be applied at the level of the audit office and individual audits, in order to ensure that the office serves the relevant parties appropriately and in accordance with auditing standards (Al-Shehri, 2021, 481).

It becomes clear to the researcher that International Standard on Auditing (220) , aims to raise the level of auditing profession by providing its practitioners with high-quality services.

C. Quality Management Procedures according to International Standard on Auditing (220)

According to this standard, the elements of audit quality control and the policies and procedures necessary to achieve it can be summarized in the policies adopted by both audit office and individual auditor as follows:

➤ *Quality Management Procedures Adopted by the Audit office: They usually include the following (Lutfi, 2009, 591):*

- *Professional requirements:* All members of the office must adhere to the principles of independence, integrity, objectivity, confidentiality of information and professional behavior.
- *Skills and competencies:* The organization shall appoint individuals who obtain and maintain the technical standards, and the sufficiency required to enable them to fulfill their responsibilities with due diligence.
- *Distribution of tasks:* The audit tasks should be distributed among individuals who have a degree of technical training.
- *Supervision:* There must be adequate direction, supervision and checking at all levels to provide reasonable assurance that the work performed meets appropriate standards of quality.
- *Consultation:* It is necessary, whether inside or outside the institution, with those who have the appropriate experience.
- *Acceptance and retention of clients:* Potential clients must be evaluated and existing clients examined on an ongoing basis. When making a decision to accept or retain a client, the independence of the audit office and its ability to serve him properly must be taken into account (Rahi, 271, 2024).
- *Control:* Adequate oversight and operational effectiveness of quality control policies and procedures must be carried out.

It becomes clear to the researcher that the audit office's conduct of the audit process in accordance with the audit policies and procedures required by the International Standard on Auditing (220) will undoubtedly lead to achieving audit quality.

➤ *Quality Management Procedures in case of Individual Audit:*

The auditor must apply quality control procedures according to the audit office's policies and procedures, in the appropriate manner for each individual audit process, and when assigning any work to the assistants, it must be done in a manner that provides sufficient conviction that this work will be performed with the required care by persons who possess degrees of professional competence required in these cases (Hamad, 2007, 343-344):

- *Guidance:* Assigned assistants need appropriate direction, including informing assistants of their responsibilities and the objectives of the work to be performed.
- *Supervision:* It has a close relationship with both guidance and follow-up, and may include elements of both, such as monitoring the progress of the audit process and others.

- *Follow-up*: It is necessary to follow-up the work done by each assistant by individuals with at least the same competence.

The researcher believes that the auditor who performs the audit process at the individual level and his assistants must have the necessary professional competence to carry out the audit process and all the work assigned to them in a manner commensurate with the required audit quality standards.

IV. THEORETICAL FRAMEWORK OF AUDIT QUALITY

From the angle of the quality of the financial statements, the quality of the audit means that the auditor may not issue a clean report in the financial statements that contain material errors (Melody, 2021, 22). As for the commitment to professional standards, the quality of the audit means that the auditor performs his work with excellent quality if he fully adheres to the appropriate standards. Thus, the level of adherence to auditing standards reflects the level of audit quality (Teleli & Hooray, 2019, 374), while audit quality is defined in terms of the competence and independence of the auditor, as an assessment of the common possibility that the auditor, at the same time, discovers gaps or breaches in the client's accounting system and report about these gaps or breaches (Melody, 2021, 22).

The researcher can define the audit quality as the process of careful examination by the auditor of the entity's financial statements under auditing through his commitment to applying audit quality standards, leading to a neutral, accurate and transparent audit report that can be relied upon in rationalizing the various decisions.

A. Importance of Audit Quality

The importance of audit quality is that audit offices seek to achieve a high level of audit quality in order to disclaim their responsibility before the parties benefiting from the audit results, as they help offices avoid professional and legal penalties as a result of any violation or omission in the audit work by emphasizing adherence to local and international auditing standards and rules Professional conduct, instructions and related laws, and through the auditor's evaluation of the customer's work risks and following efficient policies for appointment and promotions, which will focus on attracting professional cadres with a high level of qualification and experience and in multiple disciplines with their possession of objectivity, similarly striving to modernize and develop the technical and professional capabilities of its cadres through good planning of prepared vocational training programs (Al-Na'san, 2018, 41).

The researcher believes that the importance of audit quality lies in the fact that the users of the financial statements and reports rely on the information they contain to rationalize their decisions. Therefore, the quality of the audit process results in rational decisions that achieve the

objectives of the users, whether they are individuals or audit offices.

B. Objectives of Audit Quality

The objectives of audit quality can be summarized as follows (Morgana, 2017, 15-16):

- Providing instructions for the procedures that auditors must adhere to in order to comply with the basic principles of undermining the authority of his endeavors in the auditing profession.
- Providing guidance on the procedures and policies that the audit office must adhere to in order to provide reasonable conviction of the quality of the investigation in general and the obligation to follow professional standards.
- Gaining customer confidence by increasing confidence and paying attention to details while working.
- Reducing operational costs related to the investigation process and improving the efficiency and effectiveness of performing tasks.

It becomes clear to the researcher that the main objective of the quality of the audit process is to ensure that the information provided by the audited financial statements and reports has been prepared in accordance with the requirements of audit quality standards, especially International Standard on Auditing (220).

C. Factors Affecting Audit Quality

➤ *Factors affecting audit quality and related to the audit office: These are the following (Melody, 2021, 23):*

- *Size of the audit office*: The size of the audit office is one of the characteristics on the basis of which a distinction is made between audit offices.
- *The reputation or goodwill of the audit office*: Studies have shown that there is a direct relationship between the good reputation of the office and the level of quality of professional audit performance.
- *The absence of a lawsuit filed against the audit office*: Auditors must adhere to the application of professional standards for auditing accounts and rules of professional conduct, and observe laws and regulations when conducting an examination, in a way that reduces lawsuits filed before the courts against auditors (Teleli & Hooray, 2019, 381).
- *Retaining clients and accepting new ones*: Each audit office must evaluate each client before contracting with him. Old clients must also be re-evaluated in order to reduce engagement with dishonest clients.
- *Audit fees*: Whenever the audit fees are appropriate for what the auditor is doing, this helps in obtaining accurate and high-quality audit reports.

The researcher believes that the audit office's application of the International Standard on Auditing (220) is one of the most important factors affecting the audit quality associated with the audit office.

➤ *Factors Affecting the Quality of the Audit and Related to the Members of the Audit Team: These are the following (Awadi, 2016, 54):*

- *Independence of the auditor:* The independence of the auditor is important because it is one of the most important auditing standards, and its independence is one of the most important concerns of the users of the financial statements to give confidence to the information of those financial statements.
- *The degree of experience of the auditor:* The experience of the auditor is one of the issues that have increased attention in recent times, as a result of the increase in cases of failure of the investigation process resulting from the failure to discover fraud in the financial statements.
- *Extent of follow-up of auditors working in the audit office:* Follow-up and supervision of the work of assistants or members of the work team is considered one of the most important factors affecting the efficiency of the performance of the investigation process.

The researcher believes that one of the most important factors affecting the quality of the audit process and related to the audit team is the audit team's performance of the audit process in accordance with the requirements of the International Standard on Auditing (220) and other audit quality standards.

V. INTERNATIONAL AUDITING STANDARD (220) AND AUDIT QUALITY

The use of international auditing standards in the audit process has become a basic requirement and an urgent necessity for various parties, such as the independent external auditor and institutions, and serves as an indispensable reference for professionals all over the world. It also aims to determine how the audit function is exercised, and the standards are considered as a measure of the level of professional performance required of the external auditor and the model that is used to judge the quality of the work he performs, and it can be said that it represents a homogeneous and applicable framework on international professional levels, and is more general and comprehensive as it is issued by an international body that includes most countries of the world (Haddad, 2016, 61).

The researcher believes that international audit standard 220) is characterized by some comprehensiveness, as it identifies the general principles on which the auditor relies in his duties, in addition to controlling his responsibility in the audit process.

VI. FIELD STUDY

A. Field Study Procedures

The statistical program (SPSS) was used to analyze the data and reach the objectives set within the framework of this study, and it was based on the significance level (5%) corresponding to confidence (95%) to interpret the results of the tests that were conducted. Several statistical methods have been used, the most important of which are the reliability test (Cronbach alpha), descriptive and analytical statistical methods, percentages and the t-test in addition to Ms. Excel.

➤ Study's Community and Sample:

The study community consists of the employees of the some Sudanese audit offices in Sudan. As for the study sample, it was chosen randomly, where the questionnaire was distributed randomly to a number of the auditors in different audit offices, and the sample size was determined with the help of expert arbitrators to include various job titles and administrative levels in the some Sudanese audit offices in Sudan. (170) Questionnaires were distributed, and only (150) were retrieved at a percentage of 88.2%, and this percentage is considered very large from a statistical point of view, which leads to the acceptance of the results of the study and its circulation to the study community, and to come up with accurate results as much as possible, the researcher is highly interesting in the diversity of the study sample members, and this diversity in the characteristics of the respondents is related to their opinions about international standard on auditing (220) and its role in enhancing audit quality.

➤ Stability and Validity of the Study Tool:

To ensure the apparent honesty of the questionnaire and the validity of its statements in terms of wording and clarity, the questionnaire was presented to a number of academic arbitrators and specialists in the field of study, and after the questionnaire was returned from the arbitrators, the amendments that were suggested to it were made. The stability and validity test of the questionnaire phrases was conducted using Cronbach-alpha and the result was (.0916) and (0.919) respectively, which means that there is stability and validity of the data as shown in table (1) below:

Table 1 Alpha Cronbach Coefficient of the Questionnaire's Stability and Validity

No	Axis	Number of phrases	Stability coefficient	Validity coefficient
1	First hypothesis	6	0.910	0.925
2	Second hypothesis	6	0.921	0.913
	Total phrases	12	0.916	0.919

Source: Information obtained from the output of SPSS program, 2024

It is clear to the researcher from the table (1) that the percentage of the stability coefficient and the percentage of the coefficient of validity according to the split-half

coefficient using the Spearman equation for each of the hypotheses of the study separately, the total result is greater than (50%) and very close to (100%), this indicates the

power and validity of the questionnaire form, and then the possibility of relying on it in testing the study hypotheses.

B. Data Analysis and Hypothesis Testing

The hypotheses were tested by finding the weighted arithmetic means (answer power) and standard deviations for each of the questionnaire statements. All of these hypotheses are descriptive questions, according to the five-point Likert scale, as the variable that expresses the options (Strongly Agree, Agree, Neutral, Disagree, Strongly Disagree) ordinal scale, and weighted averages are calculated according to Likert scale through a number of steps, namely: Firstly, assign each value in the Likert scale a specific weight (Strongly Agree 5, Agree 4, Neutral 3, Disagree 2, Strongly Disagree 1), secondly find the result by multiplying the number of the sample by the weight, and in the third step find the sum of the totals of multiplication results, then find the arithmetic mean by dividing the sum of the totals of multiplication results in the previous step /

the number of the sample, to get the arithmetic mean. For the purpose of analyzing the sample, there is a so-called hypothetical average, which is equal to the sum of the weights divided by their number (the scale items), that is, the hypothetical mean = $(5 + 4 + 3 + 2 + 1) / 5 = 3$. Accordingly, the averages were distributed according to their positive or negative deviation from the hypothetical mean, and the distribution of the averages becomes as follows (1 to 1.79 strongly disagree, from 1.80 to 2.59 disagree, from 2.60 to 3.39 neutral, from 3.40 to 4.19 agree, and from 4.20 to 5 strongly agree).

C. The First Hypothesis Testing

- *H1. The audit office's adoption of audit procedures in accordance with the International Standard on Auditing (220) leads to enhancing audit quality.*

Table 2 The Frequency Distribution of the Responses of the sample Members of the Study for the First Hypothesis Terms

No	Phrases	Frequency and percentage%									
		Strongly Disagree		Disagree		Neutral		Agree		Strongly agree	
		f	P	F	p	f	P	f	P	F	p
1	Having a person responsible for managing audit quality in the audit office contributes to enhancing audit quality	7	%4.7	7	%4.7	15	%10	62	%41.3	59	%39.3
2	The existence of procedures and policies through which it is possible to decide the extent of acceptance or continuation with a specific client that contributes to enhancing the quality of the audit	8	%5.3	12	%8	8	%5.3	74	%49.3	48	%32
3	The existence of procedures that determine how to appoint and evaluate the performance of the audit office helps to enhance the quality of the audit	5	%3.3	3	%2	18	%12	77	%51.3	47	%31.3
4	The audit office adopts policies and procedures for what can be consulted in meetings that contribute to enhancing audit quality	15	%10	4	%2.7	6	%4	73	%48.7	52	%34.7
5	The audit office's adherence to specific policies for quality control examination leads to enhancing audit quality	9	%6	11	%7.3	5	%3.3	68	%45.3	57	%38
6	The audit office's commitment to the requirement of follow-up and documentation helps to enhance audit quality	7	%4.7	9	%6	14	9.3%	73	%48.7	47	%31.3
Total		51	5.7%	46	5.1%	66	7.3%	427	47.4%	310	34.4%

Source: Information obtained from the output of SPSS program, 2024

It is clear to the researchers from the table (2) regarding the recurring distribution of the answers of the study sample members to the phrases of the first hypothesis which states that (The audit office's adoption of audit procedures in accordance with the International Standard on Auditing (220) leads to enhancing audit quality), that 34.4% of the respondents answered strongly agree, 47.4%

answered with agree, 7.3% answered neutrally, 7.3% responded with disagree, and 5.7% strongly disagreed. Where we note that, the highest percentage of the study sample members agreed with the phrases of the hypothesis as a whole by 81.9%, while the percentage of neutrals reached 7.3%, and the percentage of those who disagreed was 10.8%.

Table 3 The mean and the mode of the Responses of the sample Members of the Study for the Terms of the First Hypothesis

No	Phrases	Arithmetic mean	Standard deviation	Chi square	Degree of freedom	Probability value	Interpretation
1	Having a person responsible for managing audit quality in the audit office contributes to enhancing audit quality	4.06	1.05	39.113	5	0.000	Strongly agree
2	The existence of procedures and policies through which it is possible to decide the extent of acceptance or continuation with a specific client that contributes to enhancing the quality of the audit	3.94	1.08	34.433	4	0.000	Strongly agree
3	The existence of procedures that determine how to appoint and evaluate the performance of the audit office helps to enhance the quality of the audit	4.05	0.88	41.254	5	0.000	Strongly agree
4	The audit office adopts policies and procedures for what can be consulted in meetings that contribute to enhancing audit quality	3.95	1.22	29.312	4	0.000	Strongly agree
5	The audit office's adherence to specific policies for quality control examination leads to enhancing audit quality	4.02	1.16	64.530	5	0.000	Strongly agree
6	The audit office's commitment to the requirement of follow-up and documentation helps to enhance audit quality	3.54	1.18	53.016	5	0.000	Strongly agree
	Total	3.93	1.10				Strongly agree

Source: Information obtained from the output of SPSS program, 2024

In the table (3) we note that the standard deviation of the phrases ranges between (0.88-1.22), where we find that the difference is less than the correct one, and this indicates the homogeneity of the respondents' answers for the statements of the first hypothesis. Looking at the probabilistic value, we find that it is less than the level of significance (0.05) for all phrases, and thus it is a function in all phrases, that is, there are statistically significant differences at the level of significance (0.05) for the respondents' answers for the first hypothesis phrases. According to the five-point Likert scale, we find that the direction of the respondents' answers is highly agreeable in all phrases. We also find that the general trend of the hypothesis is strongly agreed with an arithmetic mean (3.93)

and a standard deviation 1.10), which proves the validity of the hypothesis that stated (The audit office's adoption of audit procedures in accordance with the International Standard on Auditing (220) leads to enhancing audit quality).

D. Second Hypothesis Testing

- H2. Following the audit procedures in accordance with the International Standard on Auditing (220) in the case of an individual audit leads to enhancing the quality of the audit.

Table 4 The Frequency Distribution of the Responses of the sample Members of the Study for the Second Hypothesis

No	Phrases	Frequency and percentage%									
		Strongly Disagree		Disagree		Neutral		Agree		Strongly agree	
		f	P	F	p	f	P	f	P	F	p
1	Appropriate guidance of assistants when conducting an individual review contributes to enhancing the quality of the audit	9	%6	11	%7.3	9	%6	66	%44	55	%36.7
2	Continuous monitoring of the progress of the review process enhances the	4	%2.7	4	%2.7	19	%12.7	70	%46.7	53	%35.3

	quality of the audit										
3	Follow-up of the work done by each assistant by individuals with the same competence contributes to enhancing the quality of the audit	16	%10.7	5	%3.3	7	%4.7	65	%43.3	57	%38
4	The application of quality control procedures according to the institution's policies and procedures helps to enhance audit quality	8	%5.3	13	%8.7	8	%5.3	61	%40.7	60	%40
5	Continuous training of assistants and urging them to adhere to professional standards leads to enhancing audit quality	7	%4.7	10	%6.7	11	%7.3	61	%40.7	61	%40.7
6	The auditor's sufficient experience when conducting the individual audit contributes to enhancing the quality of the audit	13	8.7%	9	6%	17	11.3%	69	46%	42	28%
	Total	57	6.3%	52	5.8%	71	7.9%	392	43.6%%	328	36.4%

Source: Information obtained from the output of SPSS program, 2024

It is clear to the researchers from table (4) regarding the recurring distribution of the answers of the study sample members to the phrases of the first hypothesis which states that (Following the audit procedures in accordance with the International Standard on Auditing (220) in the case of an individual audit leads to enhancing the quality of the audit), that 36.4% of the respondents answered strongly agree,

43.6% answered with agree, 7.9% answered neutrally, 5.8% responded with disagree, and 6.3% strongly disagreed. We find that, the highest percentage of the study sample members agreed with the phrases of the hypothesis as a whole by 80%, while the percentage of neutrals reached 7.9%, and the percentage of those who disagreed is 12.1%.

Table 5 The mean and the mode of the Responses of the sample Members of the Study for the Terms of the Second Hypothesis

No	Phrases	Arithmetic mean	Standard deviation	Chi square	Degree of freedom	Probability value	Interpretation
1	Appropriate guidance of assistants when conducting an individual review contributes to enhancing the quality of the audit	3.98	1.26	22.011	2	0.000	Strongly agree
2	Continuous monitoring of the progress of the review process enhances the quality of the audit	4.09	0.90	53.707	4	0.000	Strongly agree
3	Follow-up of the work done by each assistant by individuals with the same competence contributes to enhancing the quality of the audit	3.94	1.23	61.031	4	0.000	Strongly agree
4	The application of quality control procedures according to the institution's policies and procedures helps to enhance audit quality	4.01	1.13	23.369	4	0.000	Strongly agree
5	Continuous training of assistants and urging them to adhere to professional standards leads to enhancing audit quality	4.06	1.10	61.130	5	0.000	Strongly agree
6	The auditor's sufficient experience when conducting the individual	4.04	1.09	47.124	5	0.000	Strongly agree

	audit contributes to enhancing the quality of the audit						
	Total	3.53	1.12				Strongly agree

Source: Information obtained from the output of SPSS program, 2024

In table (5) we note that the standard deviation of the phrases ranges between (0.90-1.26), where we find that the difference is less than the correct one, and this indicates the homogeneity of the respondents' answers for the phrases of the second hypothesis. Looking at the probabilistic value, we find that it is less than the level of significance (0.05) for all phrases, and thus it is a function in all phrases, that is, there are statistically significant differences at the level of significance (0.05) for the respondents' answers for the second hypothesis phrases. According to the five-point Likert scale, we find that the direction of the respondents' answers is strongly agreed on all phrases. We also find that the general trend of the hypothesis is strongly agreed with an arithmetic mean (3.53) and a standard deviation (1.12), which proves the validity of the hypothesis that stated (Following the audit procedures in accordance with the International Standard on Auditing (220) in the case of an individual audit leads to enhancing the quality of the audit)

VII. DISCUSSION OF THE STUDY'S FINDINGS

The main objective of this study is to know the role of the International Standard on Auditing (220) in enhancing audit quality. The results of the study revealed that the audit office's adherence to specific policies for quality control examination leads to enhancing audit quality, and this finding agree with the results of (Melody, 2021) study, which showed that reliance on audit standards during auditing will have a positive and direct impact on improving the quality of external audit, and the results of (Al-Shehri, and et. al., 2021) study which showed that, auditors in Kuwaiti auditing offices are obligated to apply the auditing quality procedures mentioned in the International Auditing Standard No. 220, all these results ensure the validity of the first hypothesis which states that, The audit office's adoption of audit procedures in accordance with the International Standard on Auditing (220) leads to enhancing audit quality.

Also the study findings revealed that the application of quality control procedures according to the institution's policies and procedures helps to enhance audit quality, and this result agreed with the results of (Hawalli and Tahtouh, 2020) study which showed that a relative application of the ISA 220 requirements (Quality Control Audit), and this application has a positive impact on the auditors' offices performance and the quality of the audit, and the results of (Najmatuzzahrah, et. al., 2021) study which showed that, the auditor's independence as a value has a positive impact on the audit board of Indonesia's reputation, which is represented by the quality of investigative audits, and all these findings ensures the validity of the second hypothesis which stated that Following the audit procedures in accordance with the International Standard on Auditing (220) in the case of an individual audit leads to enhancing the quality of the audit.

Since this study was applied to a number of audit offices in Sudan, which enjoy sufficient independence as they work in external audit, the researcher suggests applying this study to the internal audit departments in economic institutions to know the effect of applying the international auditing standard (220) on the quality of internal audit performance.

VIII. CONCLUSION

After completing the field study procedures and testing the hypotheses, the study concluded with several results that proved the validity of the study hypotheses in addition to a number of recommendations.

➤ *The Results of the Study*

The following are the most important results of the study:

- The audit office adopts policies and procedures for what can be consulted in meetings that contribute to enhancing audit quality.
- The audit office's adherence to specific policies for quality control examination leads to enhancing audit quality
- The existence of procedures that determine how to appoint and evaluate the performance of the audit office helps to enhance audit quality
- Continuous monitoring of the progress of audit process enhances audit quality.
- Follow-up of the work done by each assistant by individuals with the same competence contributes to enhancing the quality of the audit
- Continuous training of assistants and urging them to adhere to professional standards leads to enhancing audit quality

➤ *The Recommendations*

The study concluded with a number of recommendations, as follows:

- Spreading the culture of audit quality and its positive results among external and internal auditors in the Sudanese environment through workshops, seminars and scientific conferences.
- Training auditors working in Sudanese audit offices and independent external auditors on how to apply audit quality procedures and policies in accordance with International Standard on Auditing (220).
- Encouraging audit offices operating in Sudan to apply audit quality procedures and policies according to the requirements of International Standard on Auditing (220) in order to enable them to improve their performance and obtain audit reports of high quality.

- Conducting more studies on the impact of applying the International Standard on Auditing (220) on the performance of internal audit departments in Sudanese economic institutions.

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