

## **Societal and Internal Auditing: Establishing Good Governance Framework in Palestinian Local Governments**

Raed Awashreh<sup>1</sup>, Shamma Al Naqbi<sup>2</sup>

### **Abstract**

*This study examines the unethical behaviours and errors of local governments (LGs) and their impact on public authority governance. It uses a descriptive and analytical approach and a qualitative method for data collection, based on in-depth interviews, internal reports, and relevant national and international laws and practices. The study suggests strategies and interventions to enhance good governance implementation, with the responsibility falling on the Ministry of Local Government, the State Audit and Administrative Control Bureau, and the Palestinian Anti-Corruption Commission. The most important element is the need to establish a special unit in the Anti-Corruption Commission to deal with corruption suspicions and manifestations. The study concludes that an internal audit system is necessary, consisting of monitoring and auditing within LGs and possible review committees. It proposes tools such as a legislative framework, recruitment and training projects, and community oversight. The most important proposal is to work on establishing an internal audit system by recommending the development of a recruitment and training project to provide suitable cadres in this field. Practical tools used to measure and evaluate LGs are also suggested.*

**Keywords:** *Local government, Palestinian Territories, Framework, Good Governance, Corruption.*

### **1. Introduction**

Local governments (LGs) play a significant role in meeting the needs of their communities; they are the most widespread organizations or institutions in providing services to the entire population residing within their scope, they are considered a vital basis for their lives (Aman, 2020). Although the functions and powers of the Palestinian LG are less than in other countries, where LGs do not have actual powers in the fields of education, social affairs, or health services, still they have an important role in providing them through their own efforts or in coordination with the central authorities of ministries and agencies (Abdulati, 2023). The power and the roles of the Palestinian LGs have determined according to Law No. 1 of the year 1997.

Palestinian LGs are formed from municipal and village councils through elections in accordance to the Elections Law No. 10 (2005), their role and activities can be classified according to the following points:

- Proposing the master plan for the geographical area and urban planning that falls under the responsibility of the local authority, which becomes effective after the

---

<sup>1</sup> Assistant Professor, A'Sharqiyah University, Oman, E-mail: raed.raya2020@gmail.com, ORCID: 0000-0002-2252-0299

<sup>2</sup> Assistant Professor, Rabdan Academy, UAE, E-mail: shalnaqbi@ra.ac.ae, ORCID: 0000-0002-3611-8460

approval of the Supreme Planning and Planning Council and the approval of the local government and the Palestinian Council of Ministers.

- Planning the activities of the economic, social, and cultural multi-geographical area of the city, town, and village
- Providing services to citizens and various institutions located in the geographical area
- Improving the quality of life of citizens
- Management of the councils of their LG in accordance with the principles of good governance, including the encouragement of community participation.

LG faces a number of challenges that stand in the way of their ambition; perhaps the most important challenge lies in providing the necessary financial resources to develop the services provided to their citizens and enhance the quality of services, in addition to overcoming the low satisfaction and confidence in them by citizens, coupled with weak community participation, especially with citizens' impressions of the existence of forms of corruption (Palestinian Anti-Corruption Commission, 2020).

With the LGs being considered an independent financial asset and the Palestinian central government's vision towards giving them some autonomy to access revenues, the issue of financial allocation has become a very important one. Financial allocation means the presence of adequate financial resources at the local level, enabling local government bodies to finance themselves and their activities. Hence, it is necessary to think about the systems and procedures that need to be created and developed for the purposes of contributing to the LGs fulfilling their roles and carrying out the tasks and responsibilities entrusted to them (Abdulati, 2023).

In general, there are aspirations and needs in the local community, which prompts the local authority to move to meet all or part of them according to its capabilities. LGs are assisted in developing their capabilities and services by a number of public organizations, whether purely governmental or independent, working to assist them, such as the Ministry of Local Government, the Anti-Corruption Commission, the Municipal Lending Fund, the Federation of LGs, the Financial and Administrative Control Bureau, and a number of other civil organizations that work with LGs. The institutions agree, through their missions and roles, on the need to improve and develop the reality of LG governance. The Anti-Corruption Commission believes that it is necessary to spread a culture of transparency, professionalism, integrity, and a set of principles of good governance to reduce and eliminate corrupt behaviors. Other partner institutions also work to strengthen the capabilities of LGs. The Ministry of Local Government, for example, is working to transfer and encourage the transformation of LG to smart electronic work, which contributes in some way to improving aspects of good governance by providing the necessary information that the service applicant needs on the one hand and relying on what is consistent with the smart service in terms of disclosing information and clarity of procedures, thus increasing the degree of good governance (Palestinian Ministry of Local Governments, 2023).

Study problem, purpose, and objectives

LGs face many risks that threaten their work, continuity and their various operations and activities, which reflect negatively on their citizens and stakeholders (Palestinian Anti-Corruption Commission, 2020). These risks affect various resources of the LG, which fall within the circle of losing resources and not using them in an optimal way, meaning that these risks are the result of negative practices that can be classified as corruption practices. The problem of the study is focused on finding out how to address the errors that occur in the work of the Palestinian LGs by their employees and members of the councils of to avoid falling into these errors by adopting modern control trends that

extend to reviewing the performance of the local authority through the study of performance control, efficiency, effectiveness, legislative, and executive aspects. Various audits, including financial auditing and compliance with regulations, decisions, laws, and others related to the principles of governance, and the involvement of the local community, including individuals and institutions, in auditing processes, are both aspects of control and auditing.

The purpose of the study is to show the reality of the status of LGs that are being researched in terms of internal control over their various activities related to good governance on three axes: administrative, financial and compliance of the law for the purposes of giving a perception of how the internal audit function can be established in the LGs in two parts of control and audit for the purposes of improving the performance of these bodies.

The study aims to:

- present negative practice and possible of corruption implications within Palestinian LG’.
- provide solutions and initiatives to manage these common mistakes and possible corrupted behaviours

The main question revolves around how internal audit function can be launched and activated, i.e., the internal control and audit of the work and activities of LGs.

The study has conducted in the West Bank, one territory from the Palestinian territories which means that LGs in the Gaza strip was not part of this study. The scope of the study focuses on the risks, negative practices, and deviations in the LGs from the applicable laws related to governance in its administrative, financial, and societal aspects. The study consists of five main parts; after the introduction, section two presents the literature review, followed by section three the methodology of the study. Section four presents the findings of the research from both primary and secondary data, followed by section five which is the results, conclusion, and recommendations.

## **2. Literature review**

LGs is a dynamic institution that interacts with various parties, including citizens and government institutions, a variety of parties, civil society organizations, and private companies, including suppliers. The larger LG, the closer it is to being a bureaucratic institution. Bureaucratic institutions are seen as rational institutions that work to carry out their roles and implement the tasks and activities set by their boards of directors and senior management (Palestinian Union of Local Authorities, 2023).

The legal framework of LGs is the Palestinian LG Law No. 1 (1997) regulating the work of LGs, which seems to be a duplicate of the Jordanian Municipalities Law No. 29 of 1995, which came as a disaster for the Jordanian legislation in force in the West Bank No. 5 of 1954, the Municipalities Law No. 1 for the year 1934, and the Village Administration Law No. 23 for the year 1944. Also, Law No. 5 for the year 1996 related to the election of the Palestinian local councils, which is concerned with organizing the electoral representation of the heads and members of the councils of the LGs in Palestine (Touqan, 2001).

Perhaps the Israeli agreements and the Palestine Liberation Organization had a reflection on the Palestinian LGs by making the Palestinian regions an unconnected group of geographical areas, where the divisions that were imposed under the agreement and the sharing of civil and security powers were referred to as areas A, B, and C (Touqan, 2001). Despite these names, the name of the municipality, for example, is present in the areas that have been named A and B. The number of LGS affiliated with the Palestinian Ministry of Local Government reached 407 in 2015, out of which 374 are in the West

Bank and 33 are in the Gaza Strip. These bodies are distributed as follows, according to their source: 128 municipal councils, 242 village councils, 10 local councils, and 27 camp committees (Ministry of Local Government, 2015).

According to Law No. 1 of 1997 regarding Palestinian LGs, the names of LGs vary, and they include a municipality, a local council, a village council, an administrative committee, and a development committee. Or those that have a population of more than fifteen thousand people and were created during the era of authority, so they are classified as a municipality B. The newly created municipalities with a population of less than fifteen thousand people and more than five thousand were classified as Category C, and finally, the newly created municipalities with a population of less than five thousand people were classified under Category D. It should be noted that a new name has emerged, which is the joint municipality, which is based on Decree-Law No. 8 of 2016. The joint municipality is composed of a number of LGs, provided that its population is not less than ten thousand citizens. The sizes and responsibilities of the LGs vary, as we find a local body responsible for more than one hundred thousand citizens and a small one responsible for a thousand citizens. The size of LGs affects their revenues gathered from taxes and fees; some of them enjoy a good financial position as a result of the revenues coming from collecting taxes and fees, part of which comes from the scarcity of financial resources (Ministry of Local Governments, 2016; Al-Shelah, 2005).

Challenges in good governance, and it has the terms of reference for the decisions of the Council of the Commission and the extent of its obligations through good governance, which works to increase confidence and motivate them to participate in the community and to qualify the role of the independent commission to implement it. It practices its exclusion by not opening the door to community participation, thus increasing confidence in the Commission and its council. Also, adherence to the law and dealing with equality between the components of society regardless of their differences in their political and rare Indian policies without love, discrimination, and preference support the capabilities and performance of the LGs (Al-Shelah, 2005).

Good governance also contributes to its local capabilities and the various branches and administrations through what can deviate from improper governance and contribute to the provision of ninety services and the enjoyment of this organization. 4.1 Domestic Income Emails that pose a challenge to LG are considered services that a local body is gaining. The local income is formed from taxes, fees, rental allowances for the facilities and property of the local authority, fines granted and derived from the provisions of the law, in addition to grants, donations, and aid approved by the local authority, and the share allocated by the executive authority to the local authority, all within the framework of Law No. 1 of 1997 regarding the Palestinian Local Article and its amendments in later laws that were found. Local rental agencies can include large halls, events, concessions, and properties. The lease is for a period of three years and requires the approval of the Minister of Local Government if it exceeds three years (Palestinian Law No. 1, 1997).

Article 21 clarifies the financial LGs passports, on the other hand, after the approval of the minister and the executive guarantee and after obtaining the approval of the Council of Ministers. For example, the tax targets the structure and land within the regions and the local jobs in terms of nomination. It is allocated to the LG of matter at its discretion in a legal manner, and it is divided in part from the effects and fines that are available under the road transport law within the boundaries of the local body, and it is divided in part from the licenses of the vehicle manufacturers and from fines for violations and others. The remaining percentages are distributed among the LGs as decided by the Council of Ministers, who possess the title of Minister of Local Government. There are many powers, some of which are periodic and annual, and others related to service when requested, such as obtaining non-periodic certificates and documents, and the local authority obtains an opinion from the purchaser of questions that follow in the public

auction within the area of the local authority and estimates what it wishes from three parts of the value of the sale (Palestinian Law No. 1, 1997).

Corruption is the antithesis of institutional work that is based on good governance, especially since the citizens themselves see some aspects of corruption as widespread in the Palestinian territories. They believe that favouritism and nepotism, followed by bribery, are the most widespread forms of corruption in the central public sector. The public's attitudes towards the public sector and their opinions are so high that citizens have lost confidence in the public sector and its institutions. Perhaps the lowest percentages recorded, according to a study conducted by the Central Statistical Organization to find out public attitudes, were in LGs at 85.1% for nepotism and nepotism and 72% for bribery (Ministry of Education and Anti-Corruption Commission, 2018).

These high percentages of public attitudes assume that all concerned parties, including LGs, legislative bodies, and oversight agencies, join efforts to reduce corruption manifestations in preparation for its eradication. Despite public trends, the Anti-Corruption Commission (2019) documents in its annual report for the year 2019 that 258 complaints were received, representing 28.5% of all complaints received in the same year. This percentage, which seems high, comes in light of trends that believe that the Anti-Corruption Commission and other oversight bodies are not performing their roles properly, as the Palestinian public has expressed its position over successive years. 83% of the respondents believe that the efforts of the Anti-Corruption Commission are insufficient (AMAN, 2018), and 77% of the respondents believe that the Anti-Corruption Commission faces the challenge of independence in its work (AMAN, 2020). There is a prevalent belief among the public that the executive authorities interfere in the work of the Anti-Corruption Commission, as these authorities occupied 84% of the respondents' opinions regarding interference in the work of the Anti-Corruption Commission and its lack of independence in its work (Aman, 2020; Aman, 2018).

With technological development, the aspiration towards the access of customers, including citizens, suppliers, and others, to services and transactions in a faster and easier way has become a necessary requirement that imposes itself to adopt it and address the possibility of some risks arising as a result of adopting and using smart services. Smart services are viewed as one of the starting points that are sought in the study of opportunities to improve governance and reduce opportunities for corruption, especially since the electronic transformation on the one hand and the aspiration to establish and adopt a system of review, that is, control and audit, push both to review the legislation in force and to re-engineer the procedures to suit each of the legislation and the audit system. And the requirements of the technological transformation of smart services. AMAN agrees with the importance of using computerized smart means for the purposes of enhancing integrity, transparency, and accountability and opening the way for citizens to communicate, especially in submitting complaints and following them up (AMAN, 2020).

The need now arises to work on creating a system of auditing, that is, oversight and auditing, to address the risks faced by LGs, coupled with the consolidation of good governance and its components, and this requires various legislation consisting of systems, policies, and internal regulations, in addition to working to establish an institutional culture capable of change. The review system, in its two parts, oversight and audit, is one of the guarantees for the implementation of legislation and obligations incurred by LGs, including heads, members, and employees. It is also a guarantee for developing the work of these bodies and raising the level of their services for the benefit of all residents who live within the limits and responsibility of the local body (Ahmed, 2008).

In the context of enhancing the response of LGs to the citizen and aspiring towards more decentralization of the work of LG, the need arises to restructure these bodies through the enactment of legislation and amendments, the preparation and submission of work guides, processes for improving management and oversight, and the reality of the rulers of these bodies contributing to the growth of the local economy and serving the citizen first through making him a partner who contributes to the work of monitoring the work of these LG as stated in the national policy agenda for the years 2017–2022 (Palestinian Council of Ministers, 2016).

This study comes at the heart of enhancing the good governance of LGs, developing their capabilities, and contributing to reducing corruption and the negative aspects of their work through the establishment of review units and committees (oversight and internal audit).

### 3. Methodology

The study adopts exploratory and descriptive approaches, using both qualitative and quantitative data gathered from personal interviews plus secondary data gathered from various secondary sources, including governmental and nongovernmental reports, research articles, and organization websites. The qualitative method combines two types of secondary data available in studies, reports, and publications: a review of previous literature related to and related to good governance and combating corruption; a review of relevant laws, including the Palestinian Basic Law; and a package of various local government laws mentioned in the list of references at the end of the study. While the primary data has collected through qualitative interviews with those related to the LGs, the qualitative interviews aspire to obtain a greater amount of data and ideas needed for this study, as they are the primary actual inputs that play a role in directing the research.

Respondents have chosen, due to their expertise and knowledge, to enrich the study regarding the subjects of this research, from various LGs, municipalities, town and village councils, the heads of LGs and their employees, and the Anti-Corruption Commission and the Ministry of Local Government. Respondents are interviewed individually, directly, either face-to-face or through the use of various communication techniques, after preparing a number of questions according to the style of semi-structured interview techniques for the purpose of giving them the flexibility to speak in the context and deriving follow-up questions for the purpose of obtaining the necessary data and ideas. The notes were taken manually by the researchers, who wrote them in their own handwriting, later synthesized, and processed manually by assembling them into relevant sections.

### 4. Findings

This section presents a summary of the study's findings. LGs have been described as having a "soft waist" by one of the directors of the Anti-Corruption Commission (personal interview). This means that they need to consolidate institutional work and build capacities in order to be able to play a direct and broad role with citizens in their work, housing, and various aspects of their lives. Here are the findings:

#### 4.1. LGs Negative practice, sign for corruption

##### LGs Council Decisions

LGs councils are considered the primary body responsible for the activities of the local body, and they are considered by LG, especially large ones, as a legislative body capable of enacting laws. It is true that the decisions of the local council are part of the law, but in

the absence of a legal text that conflicts with the decisions of the local council, they become binding for implementation. (Interview with LG director)

#### Deviations from the law

According to LGs employees, deviations from government laws originate primarily from two overlapping factors: local councils whose president believes that they are the decision-makers and can do what they want because they are elected from the local community, and managers who are unaware of and unable to understand the regulations and the law. Therefore, the council or its president can pass whatever they want on the executive body of LG and its various units (interview with LG director).

- Large LGs have some kind of control and connection.

From the data collected, deviations from the law and negative manifestations are reduced in large LGs called municipalities that have been classified as LGs classified (A) (Interview with an Anti-Corruption Commission Employee). This means that LGs have local capabilities and resources to be able to organize their work and reduce negative practices and common mistakes. Thus, the hard and difficult work is represented by the rest of the LGs, those LGs that are classified B and C, which constitute the largest percentage of LGs. It seems that control, linkage, and adherence to laws are marred by some violations regarding appointments and job titles. The prevailing position is that the large LGs, due to the existence of internal legislation and policies, do not have any fundamental defects (interview with LG director and Ministry of Local Government).

- Examine the need for risk management.

When examining the need for risk management in LGs, it may appear that there is a tendency and the need for relatively large LGs to move towards studying the approach and method of adopting risk analysis and management and pushing for the existence of a risk management unit in these bodies. Rather, the exploration and offering have gone beyond the fact that there is a specialized unit for studies, analysis, planning, and risk management in local organizations of relatively large size, while local organizations of small size consider that this stage is advanced and does not correspond to their needs and current capabilities. On the other hand, the LGs have expressed that the approach and method of risk management contribute to increasing understanding and awareness of the importance of control and internal auditing, the importance of maintaining the sustainability of the work of LGs, developing services, and protecting their assets, as well as developing the quality and comprehensiveness of services provided by LGs (interview with LG director).

- The need for systems and policies

The lack of systems and standards exacerbates the problems of LG, increases their mistakes, and contributes to mismanagement, especially with the lack of understanding of public policies by members and employees of local councils. That is why there are violations in projects, bids, employment, building permits, and facilities, and all violations are related to regulations of all kinds. (Interview with LG unit manager)

- The need for powers

Some LGs believe that they need powers to carry out their work as a local body within the formation of the Ministry of Local Government. With the absence of powers, LGs cannot carry out their work, including supervisory work. Examples that were given include the failure to pay electricity prices by citizens or connecting to the electricity service and obtaining power without it. In exchange for money, LGs are unable to carry out their role because they are hostage to the actions of the executive or even the judiciary. The problem of powers is raised by bodies with weak resources, as well as those whose responsibility falls in geographical areas where there is a clash with the



Israeli occupation, such as the south and north of the West Bank and the Jordan Valley (interview with LG council member).

- Absence of audit evidence

There are no dedicated audit guides for projects in LGs to work on during the implementation period, upon receipt, and after implementation, especially in infrastructure projects. Guarantees for good implementation are not the solution because the problem has already occurred, while the presence of evidence helps prevent or reduce errors during implementation.

The need for a business development system by adopting the idea of risk analysis and management and even pushing for more than that to be a unit for studies, planning, analysis, and risks is because it contributes to more than one aspect that contributes to the work of internal control and auditing. LGs need programs to train their employees to work in various engineering, supervisory, financial, and administrative job roles. There is also a need to train employees from LGs on specialized topics in combating corruption. The need for LGs to train members and heads of local councils to carry out their role properly, especially since they take their decisions inside their bodies (interview with LG Director).

- The need for guidance and guidance

Common mistakes and negative practices are repeated and are not continuous in LGs. This can be explained by the changes that occur in the members of LGs councils, as well as the nature of the work of government regulatory agencies with LGs, as the nature of the work seems to focus on discovering procedural errors, specifically financial issues. Administrative issues, such as invoices and receipts and disbursement bonds, without reaching a state of guidance and direction to prevent the recurrence of these errors. The regulatory authorities' dealings with LGs are limited to auditing, missions, and visits without going deeply into correcting their governance matters. One example illustrates the purpose. Deviation from budgets is talked about and written about in reports, but it is not addressed and appears permanently. Therefore, the relationship of the supervisory authorities or the competent authority with the LGs is more concerned with writing reports of deviations than with directing and counselling to understand the content and the role of budgets as a planning and development tool for the bodies (interview with the State Audit Bureau and Anti-Corruption Commission).

- Different expectations

There are different expectations between what LGs want from the Ministry of Local Government and its directorates on the one hand and what the Ministry of Local Government and its directorates want on the other hand. Perhaps the talk about different expectations is due to the debate over oversight and auditing. Developing systems and evidence according to a participatory, consensual approach between them contributes to bridging the gap between expectations. (Interview with LG Director and LG Directorate Expert)

- Limited community participation

The data indicates limited community participation in the plans, projects, activities, and work of the LG, and thus the absence of knowledge and distance from the work of the authority, which leaves room for a small circle to control decision-making. We were guided by examples that enhanced community participation, especially community accountability for LGs. Reference was made to the experience of shadow councils with the Working Women's Authority and a youth experience with the network of civil organizations, which in turn highlighted a number of issues related to the performance of LG and some negative practices, and thus the state of questioning and accountability was opened. There is room for understanding the role of community groups, if they are



strengthened, in raising the efficiency and governance of the work of LG (interview with Anti-Corruption Commission staff). Also, the weakness of community participation in the preparation, design, and examination of needs is reflected in the understanding and understanding of the standards that were set for the beneficiaries of development projects, and thus there are a number of criticisms and questions, if not also complaints, about the development projects (interview with LG unit manager).

- Community oversight

The issue of societal censorship is controversial. Approval of the concept was accompanied by a difference in interpretation and understanding of censorship, its limits, and its usefulness. On the one hand, there is a view of societal oversight to be comprehensive, accompanied by auditing all the work of the local authority, with a call to institutionalize and supervise it, and another view to define the topics, tools, and limits of intervention to include workshops. Some of the LGs, regarding the position of their directors, expressed their welcome in limited participation in some work, such as discussing the strategic plan, presenting the budget and financial reports, and the participation of some professional figures in large bids (interview with local oversight bodies; interview with LG director and LG unit manager).

- Selfishness, preference, and conflict of interest

There is also a case described as selfishness by members and employees of LGs, which can be treated as suspicions of corruption related to preferring geographical areas over others, meaning preferring citizens over others and offering their benefits to others, especially in development projects. This is due to the failure to specify indicators for projects geographically and leave their determination to the decision-maker. Consequently, there is a state of manipulation in the location of these projects after they were discussed and approved as a project without specifying geographical indications (interview with Anti-Corruption Commission staff). He confirmed the existence of a state of selfishness and detail on the part of the employees of the LGs, as well as the existence of cases of conflict of interest that were not announced or officially talked about, and remained trapped in the informal discussions of the employees (interview with LG and council member).

- Quality of services

The data that appeared as negative practices and common errors indicate the limitations and quality of services, which affects the weakness of citizens' satisfaction with these services. What is required is an audit of the services themselves and their quality. Quality and citizen satisfaction vary from LG to LG, regardless of their classification; however, most criticism regards quality and satisfaction as linked to organizational capability and social relationships with LG council members and staff (interview with LG director and manager).

- Absence of real data

There are a number of establishments and constructions, whether licensed or unlicensed, that are not included or registered in the LGs, which affects the planning process of the bodies on the one hand and causes them to lose financial resources. These include buildings and establishments from industries, professions, and others that affect the organization of work, the services provided, and the resources of the LGs, specifically financial ones. (Interview with State Audit Bureau staff)

- Process computing

It is necessary to computerize all operations of LGs related to their various technical, administrative, financial, and personnel affairs and to link the relevant ones to the systems and units of LGs. Computerized processes are considered a reference and an archive that can give an immediate view of the reality of the local body and thus contribute to raising

the degree of governance of institutions and assist in planning, implementation, oversight, and audit work. Various aspects, including oversight and community accountability, In contrast to computerization, manual processes allow concealing what has been done, concealing data, and/or modifying and manipulating it (interview with LG council member).

Computerizing has been described as an urgent need and an important axis in the work and development of LGs, so that computerization includes everything related to the body's work, and it seems that there is a consensus on computerizing operations because it helps raise the level of performance, control, and internal audit. (Interview with Local Government Directorate staff)

- Accusations of corruption come from the new councils.

According to the Anti-Corruption Commission, a trend has been observed for the bodies that manage LGs to raise old files during the era of the old councils and deal with them as if they were suspicions or corruption files (interview with Anti-Corruption Commission staff).

- The need for an audit function

The Anti-Corruption Commission believes that what is required is a multi-dimensional oversight system with diverse formations. What is meant is a coordinated system of multiple functions (human resources, technology, procurement, tenders, collections, etc.), and its dimensions are related to the concepts of good governance combined, which focus on performance, decision-making, participation, community accountability, transparency, development, planning, and other dimensions (interview with Anti-Corruption Commission staff).

By reviewing the data, common errors, and data collected by the respondents in the Anti-Corruption Commission, the LGs, and the Ministry of Local Government, there is a state of consensus and agreement on the perception of data analysis, and therefore there is a state of agreement on what are the problems that face the work of LGs and what are the required interventions to bring about continuous positive change in the performance and effectiveness of these bodies and raise the degree of their governance. LGs share the need for an audit function, while small local associations located in marginalized areas that suffer from financial difficulties believe that what is important to them is the issue of community accountability, as their interest focuses on how to contribute to the provision of services that are not available and to establish and strengthen the presence of the local authority. Perhaps the position of the small LGs, known as village councils, is a good example of this. As the head of the authority says, "What is the internal audit and oversight of?" (Interview with LG director), meaning they have nothing to audit. What the head of the local authority says reflects the priorities, interests, and needs of the local authority.

#### 4.2 Internal audit, monitoring, and auditing

Internal auditing, in its two parts, oversight and auditing, was described as "a medicine and a cure" (interview with an LG council member), while the description could be expanded to consider auditing as a means of developing and correcting performance that contributes to raising the accuracy and comprehensiveness of planning and implementation. This study aspires to present a proposal for monitoring and auditing the work and activities of LGs. The aspects of review, i.e., control and audit, are those related to performance; financial, administrative, and good governance aspects related to the LGs; in addition, doing work without any manifestation of corruption, in the sense of adhering to the principles of good governance. After reviewing the matrix (control and internal auditing), the study pushes for the adoption of the matrix below to establish a review system with both parts of control and auditing.

• Internal audit matrix

Control elements	Compliance with the law	Performance review	Financial audit
Topics of censorship	Legislation and laws	Government policies and programs, administrative systems and activities, etc.	Operations, financial statements, and related accounting procedures
Control objectives	Ensure compliance and enforce the law.	Express professional judgment on the extent of adherence to the principles of economy, efficiency, and effectiveness in the implementation of government policies and programs.	Expressing an opinion on the legality of operations and the reliability of financial statements
requirement	1. reviewing laws, merging them with their amendments, and placing them all in one book related to LGs in the form of various chapters.  2. reviewing these laws in a specialized workshop with the LG and submitting proposals for amendment, if necessary, in order to comply with the new directions and changes.	1. reviewing and enacting policies that contribute to developing the reality of corporate governance and thus providing a framework for review.  2. Creating systems and guides for review that are based on an understanding of performance review and are concerned with reviewing the performance of the local council as a single unit as well as members, which may also include employees.	
The approved reference for oversight	Develop and prepare internal guides and regulations.	Developing and preparing internal manuals and regulations that take into account governance principles, including community participation and local oversight of individuals and institutions	Guides and regulations showing procedures, steps, requirements, responsibilities, communication, cost, and how to deal with the reality of the request and procedure
The nature of the approved control methods	Fixed according to specific control models	A dynamic approach that includes all relevant parties and various economic, developmental, and social axes	Fixed according to specific control models
The nature of the approved standards	Determined by various legislation and laws	Various sources and of a nature specific to the entities subject to supervision and their activities	Legal controls and accounting standards
Nature of evidentiary evidence	Documented and non-documented	Documentary and non-documentary, flexible and persuasive	Documentary, accurate, and decisive
Report format	It has a general structure with flexible contents as needed.	Its structure and contents vary according to the objectives of control.	Fixed depending on specific type models
Developed by researchers based on reviewing the Ministry of LGs reports and interviews			

#### 4.3 Control Axes

and cover These axes are the principles of good governance in their comprehensiveness, because these principles cover all the functions, activities, and activities of LGs and those who carry them out. Therefore, the oversight is on the various functions and activities. to the local authority. Oversight here is two-way oversight, vertical and horizontal. It stems from an understanding of the nature and content of accountability, both vertical

and horizontal, which works in two directions: vertical from bottom to top and top to bottom, but in different ways and names, as well as horizontal accountability between the organizational and administrative units of the local body or/and its employees, whether their work is paid. Pay or volunteer. This axis requires the presence of a system related to tasks and responsibilities on the one hand, and procedures and evidence that show the requirements and mechanism of work on the other. Here, any action that disturbs or deviates from the work becomes clear in its source. (Interview with LG Manager)

- Oversight of the ruling body

It includes oversight of LGs councils, their president, and their members. In terms of laws and legislation, the relevant laws have specified a set of requirements for the continuation of the position of the head of the local council, prohibiting him from doing other work, devoting himself to managing the council, and not being absent from meetings. Also, some requirements have been specified for the continuity of membership for a municipal council member. What is required is oversight of the work and decisions of the governing bodies as councils of these bodies, and objective and independent internal oversight is necessary for this purpose (interview with LG manager and LG Directorate staff).

- Oversight of committees

LGs work to form committees from within the LG and the geographical grouping for the purpose of opening the way for the local community, both individuals and institutions, to participate in the plans and activities of the authority. This participation includes, but is not limited to, participation in the preparation of strategic plans, which allow the authority to identify the needs and trends of the public and their future perceptions of their geographical gathering of cities, towns, and villages.

The second type of committees are functional, which are formed within the body of the local body by members of the local council and its employees. There are subcommittees for preparing budgets, procurement and contracting committees, etc. (Interview with LG council member)

- Oversight of organizational units

Overseeing the performance and work of organizational units. Which reports directly to the executive management and its organizational units, and what it includes in terms of oversight of projects, programs, and activities in terms of planning, implementation, follow-up, and oversight of assets and investments.

As well as monitoring the work of employees and how to carry out their duties and roles and provide services, their disclosure of conflicts of interest, and their commitment to the policy of gifts, for example. Business oversight requires evidence of various jobs and activities and the requirements for carrying out work of various technical and functional types (interview with LG director).

- Compliance with the law

It is the usual traditional oversight in the financial and administrative aspects, which has been determined in accordance with legislation and the law and the problems, procedures, instructions, and regulations that have emerged from it, and it is implemented internally in some LGs as well as externally by the responsible government agencies (interview with LG director).

#### 4.5 Requirements of the Audit Function

There are a number of objective requirements for this function to be carried out in LGs, perhaps the most important of which is the existence of systems, policies, procedures, and manuals, as well as that the unit or committee working or those charged with carrying out this role must have a degree of professionalism, competence, and independence. The independence of the work and its subordination to the local body council give it special

strength since the audit function is over all the body's work, including what is done by the head of the body as well as the work of the organizational units, managers, and workers (interview with LG director). The respondents share their opinion on the importance of the independence of those who carry out internal oversight and auditing, whether a unit or committee, being professional. What is important is that the function of oversight and auditing operations be compatible with the size of the LGs. (Interview with LG director)

#### 4.6 The role of the internal audit unit

The Internal Audit Unit is concerned with ensuring the integrity of procedures and their implementation in accordance with regulations and procedures, with the aim of preserving the municipality's assets, ensuring the optimal use of public funds, and verifying the extent of compliance with the policies, decisions, regulations, and laws regulating the work of the municipality. It is an independent performance to conduct reviews of the operations and activities of the municipality from an administrative, financial, and technical perspective, according to a procedure manual for professional internal control work.

It should be noted that some municipalities have an internal control unit, and therefore the unit exists to carry out its work, while this unit will be established in the bodies where this can happen, especially the LG that have such components, such as the municipalities that have been classified (A and B). Review work can also be carried out by arriving at some method, such as a committee (from within the local authority or outside it), or by assigning an employee in the local authority with members of the municipal council or with local government directorates and experienced people from the local community to contribute to the review and audit work.

The unit conducts a systematic critical examination of the overall financial, administrative, and institutional operations and activities and ensures that the work has been carried out in accordance with legislation, laws, and the internal control system that has been determined in accordance with the reality of LGs, in which an independent regulatory unit for oversight can be established or through an internal committee. In the LGs that monitor and place all their activities and work at the disposal of the local council, which is obligated to inform all parties from a local community and the official oversight institutions affiliated with the state, such as the Oversight Bureau and the Anti-Corruption Commission, of the content of these reports,

is to place its outputs and reports at the disposal of the local council of the authority, and the council then bears full responsibility for these results so that the unit of the local council is not undermined as an elected body or winner by acclamation (interview with LG council member and LG director).

It is important to develop the principles underpinning the internal audit function, such as taking into account the formulation of regulations. And the evidence is consistent with the reality of LGs, deriving regulations and instructions from the law and always adhering to the administrative rule that states that whoever participates in the implementation of a project or contract cannot be a member of the examination committee, just like the tax collector who collects money and the accountant who records this. Collections are recorded in the records of the local authority and the controller, who verifies the funds and the overall collection and financial activity. It is also necessary to separate custody of assets from accounting, division of work, and supervision of employees, given the importance of having professional employees.

Most of the violations (common practices and errors) are mentioned in the reports of the Office of Financial and Administrative Control. And the Ministry of Local Government is in the LGs (classified B and C and village councils), and therefore the importance of reaching a creative proposal that contributes to the creation and development of the review function—control and internal audit stems.

## 5. Results and Discussion

A number of interventions can be introduced to develop the governance of LGs work, as follows:

### 1. Legislative environment for LGs

Complete the legislative environment. And setting clear policies and procedures for the work of LG and amending legislation, if any There is a need for this to comply with the requirements of good governance, the vision of the Anti-Corruption Commission, and the technological development associated with the computerization of operations and the adoption of electronic smart operations.

### 2. amending the unified staff system for LGs

The amendment process is required to take into account its repercussions on work professionalism so that the employee is able to carry out the tasks assigned to him with high efficiency, as well as ensuring a kind of fairness in benefits and privileges based on a system that takes into account work requirements, employees' experiences and abilities, and their benefits and privileges.

### 3. Guides for the work of units and employees

Developing guides for the work of organizational units and employees contributes to raising the professionalism of employees, reducing expected errors, and facilitating work. The required intervention is the presence of specialized evidence of performance that includes the implementation period, upon receipt, and after implementation of projects, especially in infrastructure.

### 4. Checking the services

The comprehensiveness of the services provided, their scope and quality, and the degree of citizens' satisfaction with them must be scrutinized.

### 5. Computerization of LG operations

The discretion of the LGs operations contributes to ensuring adherence to the law and not carrying out any violating action, whether intentional or unintended. It also helps in planning and decision-making, as well as in monitoring and auditing. In this regard, for example, the name of the service applicant in the electronic transaction request may be withheld from the decision-maker and thus dealt with in a more objective manner, and this requires defining the powers to access computerized or paper information.

### 6. Updating data

One of the required interventions is to update data on an annual basis for licensed and unlicensed establishments and constructions in geographical clusters that fall within the scope of the local authority. Updating the data must include buildings and establishments, including industries, professions, and others that affect the services provided and the resources of LG.

### 7. Developing, establishing the audit function,

Due to the presence of internal audit units in some large municipalities in Palestine, the development and functioning of these units require the presence of the following:

- A system and structure for these units
- Clear policies, procedures, and evidence for the work of audit units
- Providing employees with specializations in internal audit work, which includes aspects of good governance, community participation, and oversight of aspects of administrative, financial, and technical operations.

"Monitoring and auditing" review units can be established. Interior in LG According to the size of its activities and operations, meaning an organizational form that is proportional to the size and limitations of its operations, and therefore the talk may be about a unit with a limited number of qualified employees in a smaller LG, and this also requires setting up systems and structures for it with policies. And clear procedures and evidence for its work. The nucleus of this unit can be provided through employees of the local authority and coordination with the Ministry of Local Government, provided that they are adequately trained before starting their work.

It can also attract and train a number of new employees according to a program agreed upon with the Ministry of Local Government, provided that they review the unit's work and oversight tasks on a semi-annual basis and with the participation of those with capabilities from institutions and members of the local community after ensuring their readiness and ensuring respect for the confidentiality of the data that is accessed in the case of individuals from the community. The local

Preparing an internal control system that includes the axes, items, workflow of the unit/the oversight committee, specifying how members are selected, tasks, responsibilities, work methods, and reporting.

- Training current employees on the tasks of each in his field to avoid common mistakes and errors (administrative and financial staff, technical and engineering staff)
- Training members, the head of the local authority, and members of the sub-committees emanating from the local authority council (after defining their tasks) on their work and the tasks assigned to them.
- Attracting new employees and training them through some method (employment for two years, for example, at the expense of a project) to support LG to ensure the implementation of the law and good governance work.

8. Increase oversight by LGs teams and the Financial Supervision Bureau And administrative duties on LG, especially inspection work and field visits, so that the visits are more in-depth and deal with guidance on vital topics related to the budget and various development projects instead of traditional audit visits to check invoices.

9. activating community oversight by institutions, activists, and citizens through shadow councils and community accountability, and by expanding LGs understanding of their participation in planning and attending public meetings and opening the way for them to express their problems in the media and social media, as well as implementing open activities with citizens by the Ministry of Local Government, the Anti-Corruption Authority, and LGs.

#### 10. Preparing evidence

These guides clarify the nature of work procedures and requirements for both employees and those dealing with LGs, which are:

- manuals for employees for each organizational unit or employee
- A guide for auditors that includes the type of service, required papers, fees or costs, procedures, and steps
- A guide for suppliers that includes procedures, documents, amounts, and steps

#### 11. Providing the necessary publications

Providing the necessary administrative and financial publications to carry out procedures such as applications, invoices, receipts, etc., for LG that do not



## 12. Designing requests for service providers

Redesigning requests from service providers to LGs in a way that ensures or reduces the chances of manifestations of corruption such as nepotism, nepotism, and various favoritism and preference practices, and facilitating auditor procedures, both aspects of oversight and auditing

## 13. Developing local body council meetings

As shown by the results of the study, there is a problem in how some council members carry out their role, as well as in how the council president deals with meetings and the minutes of meetings and councils. This requires training, oversight, and documentation so that the minutes of the sessions are written in a professional and correct manner.

## 14. Encouraging good governance

There are a number of interventions that can be dealt with for the purpose of enhancing good governance, including accountability and oversight.

Internal affairs from within local and external bodies through governmental institutions and civil society organizations with a supervisory capacity

The following points also have an important impact on promoting good governance:

- Participation of stakeholders in oversight and accountability among individual citizens and various institutions
- Providing training programs to raise the capabilities, skills, and degree of good governance of local councils and their employees
- Providing training programs for media professionals and civil society activists to contribute to strengthening the principles and practices of good governance by enhancing community participation and revealing conflicts of interest, nepotism, and other manifestations of corruption.
- Developing work guides to develop community accountability tools.
- Establishing freedom of expression and opening the way for the media to deal with the issues of LGs, as they are external monitoring bodies that interact with society and work to form public opinion.
- Consolidation of freedom of expression for citizens in the media when dealing with issues related to their problems and concerns.
- Encouraging the conduct of studies by institutions and independent researchers and facilitating their work
- Encouraging complaints regarding violations related to good governance and corruption.

15. Training LGs employees and council members on issues related to corruption, specifically the policies of interests and gifts, and completing the financial declarations of those who apply.

## 16. Introducing excavation methods

Providing incentives, encouragement, and prizes, for example, to LGs that obtain the best external audit report or that obtain a number of good audit reports over a period of time, say two years,

16. adopting a participatory approach in preparing laws, legislation, regulations, and future plans between relevant authorities, especially between LGs and the Ministry of Local Government. It would also be useful to involve non-governmental organizations such as the Association of LGs and local non-governmental organizations whose work is related to the work of LGs, as well as the involvement of the Audit Bureau.

A summary of the above interventions can be put in the following brief paragraph, which are: interventions to implement the principles of good governance, accompanied by the adoption of an internal audit system in terms of monitoring and auditing performance, financial and administrative aspects, and compliance with the laws related to the local authority to ensure that no manifestations of deviations and errors appear. manifestations of corruption, with an emphasis on seriously thinking about studying the introduction and establishment of a risk management system.

## **6. Conclusion and Recommendation**

Achieving an institutional society free from corruption, according to the vision of the Anti-Corruption Commission, requires persistent work and the concerted efforts of governmental and civil institutions and the local community. Consolidation of efforts requires all parties to work with individuals and groups to consolidate the culture of law and citizenship and to consolidate the principle of planning and its importance through work on the educational, professional, and social fronts. This is a role that must be played by LGs and central government agencies.

The process of consolidating the work of LGs and consolidating the concepts and applications of good governance is the first guarantee of reducing or ending the manifestations of corruption that may affect their work. Ending the manifestations of corruption requires real political will and the development of modern laws and tools. Perhaps the existence of policies, systems, and units of review is associated with community education that ensures compliance of LGs and their employees with the requirements of governance and contributes to framing the culture of citizens in commitment and reporting deviations and manifestations of corruption from the other side. Thus, the existence of organizational units in LGs that can be established, committees, and a system of review in the sense of auditing and oversight ensures the achievement of the Anti-Corruption Commission's vision of reaching a society free of corruption.

The call for the adoption of a risk management system and its inclusion in the work of LGs, including the methods of analysis it includes, is an advanced step that allows the sustainability of the work of LGs, the development of their performance, resources, and investment, reduces dependence on the central government, and pushes gradually towards decentralization. It also contributes to the effectiveness of the work of audit units and committees, which it intends to establish and develop.

### **Recommendations**

This study provides a number of recommendations to relevant authorities, which can be developed as follows:

- Reviewing the laws related to LGs and producing modern laws that push towards decentralization in the work of LGs and contribute to consolidating institutional work and the principles of good governance.
- Computerizing the operations of LGs to align them with the aspirations of the Council of Ministers, raising the degree of governance, reducing the chances of deviations, and paving the way for effective auditing and oversight, as well as preserving the privacy of the data of those charged by determining who has the authority to access some or all of it.
- Preparing and implementing technological studies related to monitoring the systems used in LGs and setting standards, one of the conditions of which is data

protection, limiting opportunities for manipulation by employees, and determining access, review and modification powers.

- Establishing a specialized internal unit or expert house in the Anti-Corruption Commission to deal with complaints related to LGs and local government.
- Training the employees of the Anti-Corruption Commission on the topics, specializations, and work of all LGs, including technical ones such as engineering, construction, electricity, and others.
- Training a number of employees in municipalities to deal with following up on manifestations of corruption in LGs.
- Working on developing a recruitment project to provide employees for the internal audit units and committees of the Regulatory and Auditing Trust.
- Training employees who have not previously worked in local government institutions in modern ways before starting work and developing a charter of ethics for them so that they can be involved in auditing LGs.
- Recommending preparing studies for the risk analysis and management system
- Recommending the adoption and development of a review system based on monitoring and auditing of performance, financial and administrative aspects, and the principles of good governance, especially participation, oversight, and community accountability.
- Work on developing an employment project to provide trained human resources to carry out review operations from oversight and internal auditing, provided that it includes parts related to employing non-employees, training them, and training volunteers, current employees, and members of local councils.
- Developing specialized guides for all projects and activities of LGs, especially infrastructure and construction projects and other development projects.
- Developing professional platforms for LGs to exchange experiences and information and discuss topics for the purposes of raising the capabilities of LGs.
- Study the possibility of institutionalizing local community oversight. There are a number of ideas that should be studies.
- Thinking about launching a line to guide LGs for council members and employees to present issues of engineering control and auditing, performance, financial and administrative control, or any problem, so that a specialized consultant can respond to it and provide an advisory opinion on it.
- Using social media as an electronic platform to upload messages published and sent by the Ministry of Local Government and LGs and the problems faced by citizens in their various roles.
- Signature of employees and members of LGs after training them and making them aware of the policies on conflicts of interest and gifts, acknowledging receipt and understanding what these policies are and what is required of them in the event they occur, as well as completing the signatures of the financial receivables declarations for those under their jurisdiction.
- Introducing the internal audit function (monitoring and auditing professional, financial and administrative performance, decision-making and the principles of good governance) whether through a unit or a specialized committee for internal audit and preparing the necessary frameworks for it and then launching a pilot project as a sample on LGs with their diversity to reach comprehensive frameworks and systems. For internal audit units or committees.

- Training local council members and employees on how to deal with community accountability and citizen criticism in geographical locations.
- Training local council members on managing meetings, how to make decisions, and document meetings.
- Standardizing the application forms used by applicants so that they contain the necessary information, taking care to differentiate between the taxpayer's personal information and application information to enhance good governance, reduce opportunities for favoritism and favoritism, and preserve privacy.
- Organizing an activity (National Day) for oversight and integrity of LGs, including the Anti-Corruption Commission.
- Develop a list of priorities for the Ministry of Local Government on how to deal with deviations and errors and arrange these priorities, provided that setting priorities is based on the size and impact of errors/negatives/and problems.
- Changing the periodicity of the Ministry of Local Government's visits to LGs and changing their nature from that of a detailed audit to that of a general guideline related to important matters such as budgets and projects.
- Consolidating requests, papers, and publications of LGs, and directing printing presses not to print documents, especially disbursements, without obtaining a letter from the Ministry of Local Government.
- Adopting a participatory approach between concerned and relevant parties when studying various legislation and developing systems, bylaws and plans related to LG, and involving managers and professionals from LGs in the preparation and development process and expanding the effectiveness of the participation of concerned civil society organizations in this field.
- Providing awards and honors to LGs that obtain excellent oversight and audit reports.

#### Acknowledgement

Researchers would like to acknowledge the contributions of various anonymous respondents who cooperation this research by cooperating, designating time and providing their input; Without their inputs this research cannot see the lights.

#### References

- Abdul Ati, S. (2023). Local government and local bodies in Palestine. Al-Mizan Center for Human Rights. Retivated September 9, 2023 from <https://www.mezan.org/uploads/files/2488.pdf>
- Ahmed, A. (2008). Conceptual and practical indicators of good governance in Palestinian local bodies [Masters thesis]. An-Najah National University. Nablus, Palestine.
- Ali, Kh. Mohsen, H. and Tamer, A .(2018). Cihan April University Scientific Journal, No. 2, Part A. September 2018.
- Al-Shelah, O. (2005). Determinants of public revenues in Palestine [Masters thesis]. An-Najah National University. Nablus, Palestine.
- Anti-Corruption Commission (2019). Annual report for 2019, Palestine
- Arab Organization of Supreme Audit Institutions Arabosai, last accessed April 2021 from [www.arabosai.org](http://www.arabosai.org)
- Anti-Corruption Commission and the Palestinian Ministry of Education . (2018). The educational role in promoting the values of integrity and combating corruption, Training Manual, second edition.

- Anti-Corruption Commission. (2018). Integrity and transparency in implementing municipal projects and licensing buildings and facilities in LG. Ramallah, Palestine.
- Anti-Corruption Commission. (2020). National Coalition for Integrity and Accountability
- AMAN (2018). Annual Palestinian citizens' opinion poll on the reality of corruption and combating it for the year 2018, Ramallah, Palestine.
- Badawi, Muhammad. (2017). Evaluating the performance of financial oversight practiced by the Financial, Administrative and Financial Audit Bureau in Palestine [Master's thesis], a joint program between Al-Aqsa University and the Academy of Management and Policy for Postgraduate Studies. Last entry March 26, 2021 from <https://iugspace.iugaza.edu.ps/>
- Bureau of Finance and Administration. (2018). Antique violations have no local substance. Report and letter to the Minister of Local Government.
- Coalition for Integrity and Accountability (AMAN). 2020. Annual Palestinian citizens' opinion poll on the reality of corruption and combating it for the year 2020, Ramallah, Palestine.
- Coalition for Integrity and Accountability (AMAN). 2020-2018. Series of reports on the integrity system in LG, Ramallah, Palestine.
- Coalition for Integrity and Accountability (AMAN). 2019. The twelfth annual report on the reality of integrity and anti-corruption in Palestine 2019, Ramallah, Palestine.
- Eisenstein, L. (2019). Best Approaches for Managing Risk for Your Municipality. Retrieved March 11, 2021 from <https://insights.diligent.com/cybersecurity-local-government/best-approaches-managing-risk-municipality>
- International Organization of Supreme Audit Institutions (INTOSAI) last accessed April 5, 2021 from the website <https://www.intosai.org/>
- INTOSAI (2021). Last accessed March 18, 2021 <https://www.intosai.org/ar>
- Łój-Pilch, M. and Zakrzewska, A. (2020). Analysis of Risk Assessment in a Municipal Wastewater Treatment Plant Located in Upper Silesia. Institute of Water and Wastewater Engineering, Silesian University of Technology, 44-100 Gliwice, Poland.
- Mazur, Jacek. (2021). New trends in audit work and the future of accountability, last accessed March 25, 2021 from the website <http://intosaijournal.org/new-trends-in-audit-work>
- Ministry of Local Government. (2018). The strategic framework for the transformation into electronic municipalities (2019-2023).
- Ministry of Local Government (2017). A guide to old financial and administrative violations in the work of the local authority.
- Ministry of Local Governments (2016). Local government sector strategy 2017-2022. Ramallah, Palestine.
- Nilsen, A. (2007). Municipal Risk Management Implications of the use of different risk tools. [PhD thesis]. University of Stavanger. Retrieved August 22, 2023 from <https://uis.brage.unit.no/uisxmlui/bitstream/handle/11250/184956/Nilsen%20Aud%20Solveig.pdf?sequence=1&isAllowed=y>
- Nilsen, A. and Olsen, O. (2005). Different Strategies—Equal Practice? Risk Assessment and Management in Municipalities. Risk Management <https://doi.org/10.1057/palgrave.rm.8240211>
- Palestinian ARIJ Foundation, summary of the study, Palestine News Network, last accessed April 1, 2021 from the website
- Palestinian Council of Ministers. (2016). National policy agenda. Ramallah, Palestine.
- Palestinian Anti-Corruption Commission. (2020). Guidelines for Disclosure of Conflict of Interest No. (1) for the year 2020. Ramallah, Palestine.
- Palestinian Anti-Corruption Commission (2020). Fighting Corruption: challenges and solutions. Ramallah, Palestine.

*21 Societal and Internal Auditing: Establishing Good Governance Framework in Palestinian Local Governments*

Palestinian Central Bureau of Statistics, Hebron Governorate Estimates 2017-2021, last accessed April 1, 2021 from the website

[http://www.pcbs.gov.ps/Portals/\\_Rainbow/Documents/HebronA.html](http://www.pcbs.gov.ps/Portals/_Rainbow/Documents/HebronA.html)

Reformer, Saleh. (2013). Preparing reports and monitoring in accordance with international standards. A worksheet presented in the training workshop.

Ross-sectoral strategy to enhance integrity and combat corruption for 2020-2022.

Charitable Activities Regulatory Authority. (2019). Risk Assessment Guide, last accessed March 21, 2021 from <https://www.raca.gov.qa>

Ramallah Municipality, Internal Control Unit, last accessed 3/11/2021 from the website [https://www.ramallah.ps/ar\\_page.aspx?id=VyyCGWa3157916454aVyyCGW](https://www.ramallah.ps/ar_page.aspx?id=VyyCGWa3157916454aVyyCGW)

Shaheen, Ayman. (2015). Contribution of supreme audit institutions to the development of internal control systems in entities subject to their supervision.

Touqan, Tariq. (2001). A report on decentralization and local government in Palestine. The Independent Commission for Human Rights (formerly Al-Muwatin). Ramallah, Palestine.

Vermont League of Cities and Towns .(2017). Internal financial controls checklist for municipalities. Retreated 24 march 2021 from <https://www.vlct.org/resource/internal-financial-controls-checklist-municipalities>

#### Laws

The Palestinian Basic Law 2003 and its amendments

Anti-Corruption Law No. (1) of 2005 and its amendments

Cabinet Resolution No. (1) of 2020 comprehensively addresses conflicts of interest

Cabinet Resolution No. (7) of 2019 comprehensive, witnesses, informants and experts in issues related to their cases and persons related to them.

Cabinet Resolution No. (10) 2019 Resolution regarding supply

Cabinet Resolution No. (7) 2018 Resolution amending the system of presidents and field members  
Local Article No. (3) 2017 Resolution and its amendments

Cabinet Resolution No. (3) 2018 Resolution amending the structure and organization system for lands outside the regulatory boundaries.

Local Government Instructions No. (1) of 2018 regarding allowances and expenses for official work duties for heads and members of the local body

Election Law for LG No. (10) of 2005 and its amendments that were implemented through the Experimental Law of 2012 and 2017

Cabinet Resolution No. (1) of 2016 regarding the comprehensive structure and organization of authorities outside the scope of the structure.

Local Government Resolution No. (1) 2016 Resolution on the Basic Law of Shared Services.

Cabinet Resolution No. (5) 2014 Public Procurement Resolution and its amendments No. (3) 2016 Resolution.

Public Education Law (9) of 1998 and its education instructions

Pursuant to Law No. (1) of 1997 pursuant to the Palestinian Local Agreement and its amendments, decided by Law No. (8)

#### Electronic websites

Palestinian Union of Local Authorities: <https://www.apla.ps/about-us>

Palestinian Anti-Colouration Authority <https://www.pacc.ps>

Palestinian Ministry of local Governments: [molg.pna.ps](http://molg.pna.ps)

Wafa News Agencies: <https://wafa.ps>