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Availability of the requirements for implementing the international standard specification for risk management (ISO31000:2018) in the general tax authority: Applied research

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***Abstract*---**The research aims to determine the availability of the requirements for applying the International Risk Management Standard (ISO31000:2018) in the General Tax Authority. The research started from a problem that raised a number of questions, including what is the level of availability of the requirements for the application of the international standard specification for risk management, and what is the level of the gap between the actual reality of the application and documentation and the requirements of the specification items in the researched body. A checklist has been adopted in the data collection as well as personal interviews. The study found that the level of availability of specification requirements was 38 percent and was approaching a partially applied and partially documented weight. This means that the research body has moved away from applying the specification requirements at a rate of 62 percent.

***Keywords*---**Risk Management, International Standard Specification (ISO 31000:2018), general tax authority.

Introduction

The topic of risk management by adopting the International Standard Specification (ISO31000:2018) is an important and vital one in the ever-changing

economic environment. It provides guidance on the implementation of risk management in organizations because it deals primarily with risk identification and how to control them. Working under this specification helps to add sustainable value to the organization, and enable it to accomplish its tasks better. In addition, it helps ensure the confidence of the parties dealing with them and increasing the ability to face threats and achieve continuous improvement in their performance. This can be achieved by reducing the likelihood of losses and uncertainty in achieving their objectives. The structure of the current study was formed from four sections. The first included research methodology, while the second focused on the conceptual framing of the International Risk Management Specification (ISO31000:2018). The third research presented the practical aspect, and finally the fourth section presented some conclusions and recommendations.

1. Research Methodology

1.1 Research Problem

The research problem was highlighted by researchers' observation during the research authority's field visits that it suffers from its failure to adopt modern risk management systems and guidelines, including the International Risk Management Standard (ISO31000:2018) as an important element of its risk reduction strategy and a key driver of its success. In light of this, the problem of research is summarized by answering the following questions:

1. What is the level of availability of iso31000:2018 requirements in the Authority under study?
2. What is the level of the gap between the actual reality of risk management in the research site and the provisions for the application of the international specification (ISO31000:2018)?
3. What are the main and secondary reasons related to the lack of conformity between the reality of application and the actual documentation and the requirements of the specification.

1.2 The importance of research

Research is important through:

1. Qualitative and cognitive enrichment of the subject (risk management) to benefit from the basic principles and guidelines of the international standard specification (ISO31000:2018).
2. Contribution towards benefiting the officials of the authority under study in identifying the level of its potential to work in accordance with the international standard of risk management, in preparation for its future implementation.
3. This research focused on an important sector, the tax sector, which is a key asset in the development of the country's economy.

1.3 Research objectives

The research seeks to achieve the objectives of:

1- Diagnosis of the availability of international standard specification requirements (ISO 31000:2018) in the Authority under study.

2- Measuring the gap between actual reality and international standard risk

management requirements.
3- Identify the main and secondary causes of diagnosis of non-conformity and actual documentation with the requirements of this specification.

1.4 Research Methodology

The research relied on the descriptive analytical approach as a comprehensive approach in terms of data collection and analysis through the examination form, as well as direct observation, field experience and access to documents and records, in order to access information that contributes to the broad interpretation of the results.

1.5 Limitations of Research

1- Scientific limitations: Risk management in accordance with the requirements of the International Standard Specification (ISO31000:2018).
2- Temporal limitations: The duration of the research was from (1/2/2022) until (1/6/ 2022).
3- Spatial Limitations: the research was conducted in the General Tax Authority located in Baghdad.

1.6 Sources of data collection

The sources of data and information collection were based on the following:
1- Theoretical aspect: The research relied on books, theses, dissertations and periodicals (Arabic and foreign) available in Iraqi university libraries, as well as the international standard specification issued by the Standardization Organization (ISO). This is in addition to other Arab and foreign research available through the internet.
2- Practical aspect: Adopting the inspection list according to the standard specification items (ISO31000: 2018), as well as field experience, interviewing and access to records and documents.

1.7 Data analysis tools

1. The Likert Seven Scale has been adopted to determine relative weights and the level of application of international standard specification items (ISO31000:2018 in the General Tax Authority, as shown in Table (1).

Table (1): Seven-way scale to the degree of conformity and documentation with the specification

Matching range weights						
Not applicable Not documented	Partially Applied Undocumented	partially applied Partially documented	partially applied fully documented	fully applied undocumented	Fully Applied Partially Documented	fully applied fully documented
0	1	2	3	4	5	6

Source: (Al Mustafa, 2001).

2. Weighted arithmetic mean: to measure conformity with the requirements of the specification according to the following equation: -

$$\text{Weighted arithmetic mean} = \frac{\text{sum (Weights*The Repetition)}}{\text{Requirement number of questions}}$$

3. The percentage of Application and documentation $= \frac{\text{sum (Weights* its repetitions)}}{\text{The number of prerequisite questions * the highest weight of the scale}}$

4. Ratio gap =100- Percentage of conformity.

2. Conceptual Framing Of The International Standard Risk Management Specification (ISO 31000:2018)

2.1 Definition of international standard specification (ISO31000:2018)

The International Specification (ISO 31000:2018) is defined by multiple definitions, including:
It is an international risk management standard established by Standardization International with the aim of preparing a set of processes and guidelines carried out by organizations (Estevens, 2015, p. 2), while (Vandermarliere 2016, p. 30) defined it as an international standard designed to provide general guidance for the establishment of a business framework applicable to any organization regardless of its type of activity, size or sector. It is also defined as: documents that provide useful guidance for effective best risk management practices in organizations and their voluntary and non-binding introduction (Misiura, 2015, p. 52). (Muqbil 2021, p. 10) defined it as "a coordinated set of activities and methods used to guide the organization and control many risks that can affect its ability to achieve goals, and includes risk management principles, risk management framework and risk management processes.

2.2 Objectives of International Specification (ISO31000:2018)

1. Increasing the organization’s ability to achieve the goals.
2. Promoting preventive management.
3. Identifying, and investing opportunities, and diagnosing and addressing threats.
4. Making the organization able to implement the risk management process in its sections.
5. The application of the risk analysis system reduces the level of losses.
6. Preparing a reliable basis for decision-making and planning.
7. Improving organizational learning and organizational efficiency

2.3 Principles of International Standards (ISO31000:2018)

These principles describe the most important factors that can lead to an effective and efficient risk management framework in the organization, as follows: - (IRM, 2018, pp. 10). (ISO 31000,2018:3-4)

1) Integration: Risk management is an integral part of the organization's activities.
2) Regulation: A structured and comprehensive approach to risk management helps contribute to consistent and comparable results.
3) Ad hoc: Allocation of the framework and risk management processes in proportion to the external and internal context of the organization and in relation to its objectives.
4) Inclusiveness: Timely participation of the parties concerned is a source of moral support and creating mutual trust by taking into account their views, perceptions and knowledge, which in turn increases knowledge and awareness of risks. (Taher & Lafta,2021, p. 1825).
5) Dynamics: Risk management predicts, detects, recognizes and responds to changes in an appropriate and timely manner.
6) Best available information: Risk management must have the best information, expertise and resources available, as information collection is a key element necessary for early risk prediction (historical data, feedback, expert and stakeholder opinions). (Hassan & Lafta, 2019, p. 7).
7) Human and cultural factors: Human and cultural factors affect all aspects of risk management.
8) Continuous improvement: The organization should continuously improve risk management through learning and experience to ensure that risk management activities are aligned with external and internal changes.

3.4 The main requirements of the international standard (ISO31000:2018)

The specification (ISO31000) contains six main requirements, which are as follows :(ISO 31000, 2018, pp.1-4).

1- The field: This specification provides guidance on managing the risks faced by organizations, can be applied to any organization and its context to protection events and value, and provides a common approach to managing any type of risk, i.e. covering a variety of areas.
2- Standard references: There are no standard references in this guide.
3- Terminology and definition: ISO and IEC maintain an initial database of terms used in standard references.
4- Principles of risk management: The specification contains eight principles mentioned earlier.
5- Framework: The framework emphasizes the integration of risk management in all activities and functions of the organization to support decision-making process (Curkovic et al, 2013, p. 616). The effectiveness of risk management depends on the integration of governance in the organization. This requires that it be supported by the parties concerned and in particular senior management, and includes the development of the framework leadership, integration, design, implementation, evaluation and improvement of risk management. (ISO 31000: 2018, p. 4).
6- Process: The risk management process involves the systematic application of policies, procedures and practices to communication and consulting activities, context identification, risk identification, analysis, risk assessment, treatment, control, review, registration and reporting. (ISO 31000, 2018, p. 8).

3. Application Aspect

This topic aims to present the results of the checklist related to evaluating the actual reality of risk management in the General Tax Authority in accordance with the requirements of the international standard (ISO31000:2018). This is in order to determine the extent to which they apply the requirements of this specification and to identify the strengths and weaknesses of each requirement by discussing the following paragraphs: -

3.1 Presenting the results of the checklist related to the fifth requirement (5: framework)

Table (2) presents the results of the requirement's checklist (5: framework) which shows the extent of application and documentation of the international standard specification (ISO310000:2018) as this requirement contains (68) questions related to its terms and as follows:

Table (2) Checklist results for the requirement (5: framework for action)

1-5: General		weights						
		0	1	2	3	4	5	6
1	Senior management supports the process of integrating risk management with all important activities and functions in the authority.						✓	
2	The effectiveness of risk management depends on the application of the principles of governance supported by the senior management.			✓				
3	Senior management derives information from the risk management process and considers it the basis for decision-making.						✓	
T	2-5: Leadership and Commitment							
1	The senior management of the Authority demonstrates its commitment and observance of risk management through:							
A	Allocating and implementing all components of the risk management framework.			✓				
B	Issuing a statement, policy, plan, or course of action that defines the risk management approach.				✓			
C	Allocating resources to manage risk.			✓				
D	Assigning the powers, responsibilities and accountability at the appropriate levels in the Authority for risk management.				✓			
2	Senior management ensures that risk		✓					

	management is compatible with the objectives, strategies and culture of the Authority.							
3	The authority’s management determines a supervisory body that:							
A	Ensure that adequate risk management is taken into account when determining the objectives of the Authority.		✓					
B	Understand the risks facing the Authority when it seeks to achieve its objectives.		✓					
C	Ensure the effective implementation and operation of risk management systems.		✓					
D	Ensure that risk management is appropriate in the context of the Authority's objectives.		✓					
E	Ensure that information about risks is properly communicated and managed.			✓				
T	3-5: The integration							
1	The process of risk management is carried out for all parts of the organization's organizational structure.						✓	
2	The responsibility for managing risks rests with each person in the organization.						✓	
3	Management structures translate governance orientations into strategy and associated objectives to achieve desired levels of sustainable performance.			✓				
4	The integration of risk management in the Authority is a dynamic and iterative process and is customized according to the needs and culture of the Authority.			✓				
5	Risk management is an integral part of organizational purpose, governance, leadership, commitment, strategy, objectives and processes.			✓				
T	: 4-5 design							
T	5-1-4: Understanding the organization and its context							
1	When designing the risk management framework, the Authority's management examines and understands its external and internal context.					✓		
2	When conducting an external context examination, the authority’s management determines the following:							
A	Social, cultural, political, legal, regulatory, financial, technological, economic and environmental factors, whether international,						✓	

	national, regional or local.							
B	The main trends that affect its objectives.						✓	
C	Relationships with external stakeholders, taking into account their perceptions, values and expectations.						✓	
D	Contractual relationships and obligations.						✓	
3	The authority's management determines, when conducting an internal context examination, the following:							
A	Vision, mission and values.						✓	
B	Governance, organizational structure, roles and accountability.						✓	
C	Strategy, goals and policies.						✓	
D	Body culture.					✓		
E	Standards, guidelines and forms approved by it.						✓	
F	Capacity and an understanding of resources and knowledge (capital, time, people, intellectual property, processes, systems and technologies).					✓		
G	Relations with internal stakeholders, taking into account their perceptions and values.					✓		
H	Contractual Relations & obligations.						✓	
I	2-4-5: Clarifying the commitment of senior management							
1	The Authority's management demonstrates its continued commitment to risk management through a policy, statement, or any other form.				✓			
2	Senior management's commitment to risk management includes the following:							
A	The purpose of the Authority is to manage risks and link it to its other objectives and policies.			✓				
B	Reinforcing the need to integrate risk management with the general culture of the Authority.				✓			
C	Clarifying the powers, responsibilities and accountability for risk management.				✓			
D	Providing the necessary resources to manage risks.			✓				
E	Clarifying the way in which conflicting goals and interests are dealt with.		✓					
F	Explaining how to measure the performance of risk management.		✓					

G	Emphasizing the review and improvement of the risk management policy and framework in response to any event or change in circumstances.		✓					
H	Communicating the commitment to the risk management policy to all concerned individuals and parties.		✓					
T	3-4-5: Roles, Powers, Responsibilities, and Accountability							
1	Senior management defines the powers and responsibilities related to the roles related to risk management and reporting at all levels of the authority.				✓			
2	The Authority's management emphasizes that risk management is a primary responsibility.					✓		
3	The Authority’s management determines the individuals who have the authority and accountability to manage risks.				✓			
T	5-4-4 :Resource allocation							
1	The Authority's management allocates appropriate resources to manage risks, which include:							
A	Personnel, skills, experience and competencies.		✓					
B	Risk management processes and procedures.			✓				
C	Tools and methods used for risk management and documentation procedures.			✓				
D	Information and knowledge management systems.			✓				
E	Professional development of individuals and training needs towards risk management.	✓						
2	The authority's management takes into consideration the capabilities of the current resources and the constraints imposed on them.						✓	
T	5 -5-4: Establishing communication and consultation							
1	The Authority's management establishes an approved approach to communication and consultation to support the framework and to facilitate the effective implementation of risk management.			✓				
2	The Authority's management shares information with related parties.			✓				
3	The communication and consultation methods used by the authority reflect the expectations			✓				

	of the relevant parties.							
4	The Authority conducts the communication and consultation process in a timely manner.			✓				
5	The authority's management ensures that information has been collected and shared sufficiently to make improvements.		✓					
T	5-5 Implementation							
1	When the Authority’s management implements the risk management framework, it will be through: -							
a	Preparing an appropriate plan that includes time and resources.		✓					
B	Determining where, when, and how take different kinds of resolutions in the Authority and who is responsible for it.						✓	
T	Modifying applicable decision-making processes as necessary.						✓	
w	Ensuring that risk management implementation procedures are clearly understood and practiced.		✓					
2	Successful implementation of the framework requires the participation and awareness of stakeholders.		✓					
3	The Authority's management confirms that the design and implementation are appropriate to the risk management framework.		✓					
4	Ensuring that the risk management process is part of all the activities of the Authority.						✓	
5	The Authority's management ensures that the change in the internal and external context is adequately controlled.						✓	
T	6-5: Evaluation							
1	The Authority's management periodically measures the performance of the risk management framework and compares it with implementation plans, indicators and expected behaviour to ensure that it achieves its desired purpose.		✓					
2	The Authority's management determines whether the risk management framework is appropriate to support the process of achieving its objectives.		✓					
	: 7-5 improvement							
T	7-5-1: Adaptation							
1	The Authority's management monitors and continuously adapts the risk management		✓					

	framework to address external and internal changes for the purpose of improving its value.							
T	7-5-2: Continuous Improvement							
1	The Authority's management is constantly working to improve the relevance, adequacy and effectiveness of the risk management framework and the way in which the risk management process is integrated.		✓					
2	The Authority's management identifies gaps or opportunities for improvement related to the development of its plans and assigns tasks to those responsible for implementation.		✓					
3	The Authority's management confirms that the improvements it implements will contribute to strengthening risk management.		✓					

Framework requirement summary				
items		Weighted arithmetic mean	percentage of% to apply and authenticate	Gap Rate %
1	general	4	66.6≈ 67	33
A	Leadership and commitment	1.7≈ 2	28.3≈ 28	72
B	integration	3.2≈ 3	53.3≈ 53	47
C	Design	3	50.4≈ 50	50
D	Execution	3	50	50
E	Evaluation	1	16.6≈ 17	83
F	optimization	1	16.6≈ 17	83
5: framework		2.4 ≈2	40.2≈ 40	59.7 ≈ 60

Table (2) results reveal that the application and actual documentation of the requirement (5: framework), achieved an average of approximately (2.4) (2) degrees out of (6) degrees. The table also shows that that the percentage of the actual application of this requirement was (% 40), which led to a gap or departure from the international standard specification standards for risk management by a percentage (60%). Therefore, the rate of application mentioned indicates that the researched body has achieved the level of application and documentation of the specification which is (partially applied and documented). In part, this does not achieve the required degree of conformity with the specification requirements, and this can be explained by the main and secondary reasons for the gap to occur as shown in the following table:

Table (3): Key and secondary reasons for the risk management framework gap

T	Main reasons	secondary causes

1	Weak application of governance principles	Poor level of disclosure and transparency in tax transactions.
		Weakness in the independence of the tax employee's work.
		Weak effective collective participation of workers and taxpayers in making decisions related to them.
2	Weak leadership and senior management commitment	Failure to appoint a competent supervisory body to ensure the implementation and effective operation of risk management and the extent to which risk management procedures are compatible with the objectives of the Authority.
		Weakness in the awareness of the authority's management with the requirements of the international standard for risk management.
		Weakness in linking the risk management policy with the Authority's objectives.
3	Poor customization and implementation of most components of the framework	Inadequate allocation of the necessary resources for risk management from individuals, skills, competencies, information systems and training needs.
		Poor communication and consultation process between conducting the organizational structure.
		Weaknesses in the design and implementation of the risk management framework.
		Failure to measure and evaluate deviations between the performance of the framework and implementation plans.
		Uncertainty that the risk management framework is adapted and responsive to internal and external changes.
		Weakness and lack of clarity of improvement procedures on the risk management policy and framework.

3.2 Presenting the results of the checklist for the risk management process requirement

Table (4) presents the results of the examination list for requirement (6: Operation) which shows the extent of application and documentation of the requirements of the International Standard Specification (ISO31000:2018, in the researched body as this requirement contains (82) questions related to its terms and as follows: -

Table (4) Checklist results for the requirement (6: operation)

: 1-6 General		weights						
		0	1	2	3	4	5	6
1	The risk management process is an integral part of the overall management system of the Authority.			✓				

2	The management of the Authority takes into consideration the dynamic and changing nature of the behaviour and culture of individuals during the risk management process.			✓				
T	:2-6 To communicate and consult							
1	The Authority's management communicates and consults with the appropriate internal and external stakeholders within and during all steps of the risk management process.			✓				
2	The authority's management confirms that communication and consultation help in enhancing awareness and understanding of risks and obtaining information that supports decision-making.					✓		
3	The management of the authority takes into account the confidentiality and integrity of information and the privacy rights of individuals.					✓		
	3-6: Scope, context, criteria							
T	:1-3-6 years							
1	The Authority's management defines the scope, context and criteria for the purpose of customizing the risk management process and to enable effective risk assessment and processed.		✓					
2	The management of the organization determines the scope of the risk management process in order to understand the internal and external context.					✓		
T	3-6 -2: Determine the field							
1	The Authority's management determines the scope of its risk management activities.		✓					
2	The management of the Authority, when planning the risk management methodology, takes the following into consideration:							
A	Goals and decisions to be made.		✓					
B	Resources required, responsibilities and records to be maintained.		✓					
C	Appropriate tools and techniques for risk assessment.		✓					
D	The causes and consequences of potential risks.		✓					
E	A list of the risks that prevent the achievement of its objectives.		✓					
F	3-6 - 3: Understand the internal and external context							
1	The Authority's management determines the context of the risk management process by understanding the external and internal environment in which it operates when preparing					✓		

	the context of the risk management process, which reflects the specific environment of the activity to which the process is applied.							
T	3-6-4: Determining risk criteria							
1	The Authority's management determines the amount and type of risks that it bears and does not bear and that are related to its objectives.	✓						
2	The Authority's management defines criteria for measuring the importance of risks to support the decision-making process.			✓				
3	The defined risk criteria are in line with the Authority's risk management framework.			✓				
4	Adaptation of the risk criteria to the specific purpose and scope of the activity under study.	✓						
5	The risk criteria reflect the Authority's values, objectives and resources.	✓						
6	The specified risk criteria are consistent with the risk management policies.			✓				
7	The management of the Authority, when determining the risk criteria, takes into account the obligations and viewpoints of the related parties.	✓						
8	When the authority’s management prepares the risk criteria, the following shall be taken into consideration:							
A	The nature and type of uncertainties that affect results and objectives.	✓						
B	Identify and measure positive and negative consequences and time factors.	✓						
C	Standardized measures and the level of risks to which they are exposed, their frequency and sequence.	✓						
D	Body capacity.	✓						
9	The Authority's management sets risk standards at the beginning of the evaluation process and constantly reviews and amends them when needed.	✓						
	4-6: risk assessment							
T	1-4-6: General							
1	The Authority's management evaluates risks in a systematic, iterative and cooperative manner, based on the knowledge and opinions of the relevant parties.			✓				
2	The Authority's management uses the best available information and is supplemented with further inquiries as needed.			✓				
T	4-6-2:hazard identification							
1	The Authority's management shall develop a			✓				

	comprehensive list of risks that may help or prevent it from achieving its objectives.							
2	When determining the risks, the Authority's management takes into account the following factors: -							
A	The sources of tangible and intangible risks.			✓				
B	Causes, events and their impact on goals.			✓				
C	Threats, opportunities, weaknesses and strengths that generate numerous risks.	✓						
D	The limits of knowledge and the reliability of its information.						✓	
E	Emerging risk indicators.	✓						
3	The Authority's management uses a set of methods to determine the risks that are commensurate with the objectives and capabilities and the risks it faces.	✓						
4	The Authority's management determines the risks, whether they are under its control or not.			✓				
T	3-4-6: Risk Analysis							
1	The Authority's management understands the nature, characteristics and level of risk.						✓	
2	The authority's management uses quantitative or qualitative analysis techniques, or both.		✓					
3	The Authority's management analyzes risks with varying degrees of detail and complexity, depending on the purpose of the analysis and the availability of reliable information and available resources.	✓						
4	The Authority analyzes the risks for the purpose of assessing them and making decisions regarding the appropriate treatment strategy.		✓					
5	The Authority's management, when analyzing risks, takes into account the following considerations: -							
A	The potential for risks.		✓					
B	The nature and magnitude of the consequences.		✓					
C	Complexity and interdependence.		✓					
D	Time-related factors and instability.	✓						
E	The effectiveness of existing controls.	✓						
F	4-4-6: Risk assessment							
1	The Authority's management carries out a risk assessment process to support its decisions.				✓			
2	The Authority's management compares the results of the risk analysis with the pre-determined risk criteria.	✓						
3	The Authority's management arranges the risks in order of priority for the purpose of treatment.				✓			

4	The authority's management records the results of the risk assessment for approval by the concerned levels.				✓			
	5-6: Handling the risks							
T	5-6-: 1 year							
1	The Authority's management determines the treatment of risks through the formulation and selection of one of the treatment options.						✓	
2	The Authority's management plans and implements risk management.						✓	
3	The Authority's management determines whether the remaining risks are acceptable or whether further treatment is carried out.	✓						
4	Risk management evaluation The effectiveness of risk management.						✓	
T	5-6-: 2 Select processing options							
1	In dealing with risks, the Authority’s management relies on one or more treatment options, which include:							
A	Avoiding risks by deciding not to start or continue the activity that increases the risk.						✓	
B	Remove the source of danger.						✓	
C	Sharing the risks with one or other parties.						✓	
D	Change probability.	✓						
E	Change effect.	✓						
F	Taking risks with a conscious decision						✓	
2	The Authority's management weighs the benefits derived from choosing one of the best treatments against the effort, costs, or disadvantages of implementation.						✓	
3	The risk treatment is selected according to the Authority's objectives, risk criteria, available resources, and perceptions of related parties.						✓	
4	Monitoring and review activities are carried out in the Authority as an integral part of the implementation of risk remediation to ensure that various forms of remediation remain effective.			✓				
5	The Authority's management records risks that do not have an appropriate treatment and reviews them continuously.			✓				
6	Decision makers and related parties are aware of the nature and extent of the risks remaining after the risks have been addressed.					✓		
7	The authority's management documents the remaining risks after treatment and subject them to monitoring and review.	✓						

T	5-6-: 3 preparation and implementation treatment plans							
1	The management of the Authority shall specify in the treatment plans the arrangements by which the risk treatment process must be implemented.			✓				
2	The Authority's management integrates risk management plans into management plans and operations, in consultation with related parties.			✓				
3	The treatment plan includes the following information: -							
A	The rationale for choosing treatment options, including the expected benefits to be gained.			✓				
B	Persons responsible and accountable for approving and implementing the plan.						✓	
C	Suggested actions.						✓	
D	Resources required for emergency situations.						✓	
E	Performance metrics.	✓						
F	Restrictions.						✓	
G	Reporting and monitoring required.						✓	
H	Determining the timing of initiating the expected actions and when they will be completed.						✓	
T	6-6 Monitoring and review							
1	The Authority's management conducts continuous monitoring and periodic review of the risk management process in all its stages.			✓				
2	Monitoring and review results are included in the authority’s performance management, measurement activities and report writing.			✓				
3	The Authority's management uses the results of monitoring and review as input for feedback on the risk management framework.	✓						
T	7-6: Recording and writing a report							
1	The Authority's management undertakes the process of documenting and writing reports on the risk management process in accordance with the appropriate mechanisms.			✓				
2	Report writing is an integral part of the Authority's governance.						✓	
3	The authority's management enhances the quality of dialogue with relevant parties and supports the supervisory bodies in fulfilling their responsibilities.			✓				
4	The Authority's management maintains the records of the risk management process in places where it is easy to retrieve them.	✓						
operation Requirement Summary								

	Items	Weighted arithmetic mean	percentage of Application and Documentation	Gap Rate
A	general	2	33.3 ≈ 33	67
B	Communication and consultation	3	55.5 ≈ 56	44
C	Domain, context, criteria	1	16.6≈ 17	83
D	risk assessment	1.5 ≈2	26	74
E	risk handling	3.4≈ 3	57	43
F	Monitoring and review	1.3≈ 1	22.2 ≈ 22	78
G	Registering and writing the report	2.2≈ 2	37.5 ≈ 38	62
6: Operation		2	35.5≈ 36	%64

It is noted from the results of the table (4) The actual application and actual documentation of the requirement (:6) achieved an average of approximately (2.3) (2) degrees out of 6 degrees. It can also be noticed that the percentage of actual application of this requirement was (36%), resulting in a gap or departure from the international standard specification standards for risk management by a percentage (64%). Accordingly, the rate of application mentioned indicates that the researched body has achieved the level of application and documentation of the specification and is (partially applied and partially documented), i.e. does not achieve the required degree of conformity with the requirements of the specification. This can be explained by the main and secondary reasons for the gap and as shown in the following table:

Table (5) Key and secondary reasons for a practical risk management process gap

T	Main reasons	Secondary causes
1	Weak comprehensive management system	Weakness in linking risk management policies within the overall management system.
2	Poor definition of scope, context, criteria	Lack of clarity in the area of risk management.
		There is no clear definition of the type and magnitude of risks.
		The level of risk is not clearly defined.
		Not knowing the appropriateness of the criteria set in measuring risks.
3	Double risk assessment	Poor use of risk assessment techniques
		There is no alert system for emerging risks.
		Not clearly identifying strengths, weaknesses, threats and opportunities.
		Absence and activation of supervisory controls.
		Failure to compare the results of the analysis with the established standards.

4	Weak monitoring and review	The absence of specialized supervisory or control committees that monitor the risk management process.
		Failure to use monitoring results to improve the risk management framework.
5	Double recording and report writing	There is no special system or record for archiving the risk management process.

3.3 Presenting the overall percentage of conformity with the requirements of the international standard risk management specification and the size of the total gap.

In light of the results of the examination lists that showed the level of application and documentation of the requirements of the international specification (ISO31000:2018), the weighted arithmetic average, percentage of the main requirements of the international specification and the size of the total gap will be indicated as described in Table (6).

Table (6) Total percentage of conformity with international risk management specification requirements

The required application limits	weighted mean	Percentage of application
The upper limit required	6	100
The overall score achieved	2.2≈ 2	-
Checked grand total	4 ≈ 4.4	531
The grand total required	12	1400
The total percentage of conformity with the requirements of the international standard	38%	
Total gap	62%	

It is clear from the results of Table (6) that the total rate of application and actual documentation with the requirements of the International Standard Risk Management Specification in the researched Authority has reached (2) degrees out of (6) degrees and equal to the total percentage of conformity with the requirements of that specification is (38) percent. The total gap (62 percent) does not meet the required level of conformity with the requirements of the specification, as there is a weakness in the process of tax risk management and lack of awareness of the requirements of the international standard specification (ISO 31000:2018).

4. Conclusions and Recommendations

4.1 Conclusions

1- The availability of specification requirements in the researched body has been achieved by 2 out of 6 degrees, which indicates that the level of

application and documentation is (partially applied and partially documented). This means that there is a gap that reflects the lack of application and documentation of the requirements of the specification systematically and effectively in the researched body, which amounted to (62%).

2- The Authority's management did not specify the area of risk management and activities at risk due to the poor clarity of the risk management policy and framework and its failure to link it to its strategic vision and objectives.
3- Insufficient resources to develop risk management functions and develop appropriate capacities.
4- The Authority's management has not established effective systems of communication and consultation with employees and external entities where its decision-making depends on the knowledge and professional experience of department managers in executive management.
5- The Authority's management has not established criteria for determining acceptable and unacceptable risks in an integrated and comprehensive manner in order to understand their nature and level of risk due to poor awareness of risk assessment techniques. This has resulted in randomness when dealing with the various risks they face when achieving the goals.

4.2 Recommendations

1- The current study recommends the adoption of the international standard for risk management (ISO31000:2018) by the research body, to guide it to close the identified gaps, according to the results of the research, and work to increase the rates of application and documentation of the requirements of this specification.
2- Linking the risk management approach within the main administrative processes in the Authority, including the process of strategic planning, setting and achieving goals, initiatives and aspirations of the Authority.
3- Availability of sufficient and necessary resources Monitor financial allocations to create jobs for risk management and human resource development Participate in risk management training programmers And the Providing information management systems and documentation procedures.
4- Providing an effective communication system to obtain the best information by establishing activities to communicate and consult with friend's interest (employees, taxpayers, supporting bodies). This is to help them understand the risks and to indicate the basis on which decisions are made.
6- The need to define standards to know the level of acceptable and unacceptable risks based on the laws and policies, the objectives of the Authority and its internal and external context, and what is yFit within the capacity of the current body while ensuring that those standards are reviewed and challenged constantly.

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