

The Role of the Internal Auditor in Auditing the Dimensions of Sustainable Development – An Exploratory Study

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Abstract

This study aimed to clarify the role of the internal auditor in achieving the dimensions of sustainable development through the audit process in public sector units. To achieve the objectives of the research and test its hypotheses, a case study was conducted in the Internal Audit and Control Department at the University of Mosul.

The most important findings reached by the researchers indicate that the internal audit plan at the University of Mosul includes clear objectives related to sustainable development. It is also possible to take into account economic, social, and environmental risks when preparing the audit plan. The study concluded with a number of recommendations, the most important of which is the necessity of having legislation or decisions that define the objectives to be achieved in relation to the dimensions of sustainable development.

Keywords: *Internal auditing; internal auditor; sustainable development.*

1. Introduction

The internal auditor plays a fundamental role in achieving sustainable development, which is reflected through the promotion of the principles of transparency and accountability within public sector units, ensuring the proper management of financial and natural resources and working to reduce waste and improper use. The internal auditor also evaluates the extent to which public sector units comply with laws and regulations that achieve sustainable development in its three dimensions economic, social, and environmental and works on providing accurate and highly reliable reports that support and assist decision-makers in adopting and implementing sustainability policies.

Furthermore, the internal auditor plays a significant role in identifying potential financial, administrative, and environmental risks and in providing appropriate recommendations to address them, which positively contributes to improving internal control systems and enhancing good governance. In addition, the internal auditor strengthens the confidence of decision-makers in the performance of these units and encourages them to adopt social responsibility

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practices, thereby achieving a balance among the three dimensions (economic, social, and environmental) and supporting the attainment of sustainable development goals in the long term.

Axis One

First: Research Methodology

1. Research Problem:

To what extent does the internal auditor contribute to achieving the dimensions of sustainable development in public sector institutions?

This main question is divided into several sub-questions related to the extent of the internal auditor's contribution to supporting the economic, social, and environmental dimensions of sustainable development, as well as the availability of the professional and organizational requirements that enable the internal auditor to perform this role efficiently:

- To what extent does the internal auditor contribute to supporting the economic dimension of sustainable development in public sector institutions?
- To what extent does the internal auditor contribute to enhancing the social dimension of sustainable development in public sector institutions?
- To what extent does the internal auditor contribute to supporting the environmental dimension of sustainable development in public sector institutions?

2. Research Objectives:

This research aims to highlight the role played by the internal auditor in achieving sustainable development within public sector units, through accomplishing the following objectives:

1. To determine the extent of the internal auditor's contribution to supporting the economic dimension of sustainable development by improving the efficiency of resource utilization and enhancing control over financial performance.
2. To analyze the role of the internal auditor in achieving the social dimension of sustainable development, particularly with regard to social responsibility, adherence to ethical standards, and the protection of the rights of employees and stakeholders.
3. To clarify the contribution of the internal auditor in supporting the environmental dimension of sustainable development through evaluating compliance with environmental policies and reducing potential environmental risks.

3. Importance of the Research:

The importance of this research stems from its contribution to highlighting the contemporary role of the internal auditor in achieving sustainable development, thereby enhancing the awareness of senior management and decision-makers regarding the importance of developing the internal audit function and expanding its scope to include sustainability issues. The study also gains its significance from its practical aspect, as its results may contribute to providing actionable recommendations that support improving the performance of internal audit units and enhancing the effectiveness of institutional governance, which in turn positively reflects on achieving sustainable development goals in institutions and improving organizational performance.

4. Research Hypotheses:

Based on the research problem and its objectives, the study is built on testing the following hypotheses:

Main Hypothesis:

The internal auditor contributes to achieving the dimensions of sustainable development in public sector units through the audit process. This main hypothesis is further divided into the following sub-hypotheses:

Sub-hypotheses:

- A. The internal auditor contributes to achieving the economic dimension of sustainable development.
- B. The internal auditor contributes to achieving the social dimension of sustainable development.
- C. The internal auditor contributes to achieving the environmental dimension of sustainable development.

5. Research Methodology:

The research adopted the descriptive–analytical approach, as it is one of the most suitable scientific methods for studying administrative and control phenomena. This approach allows for describing the reality of the internal auditor’s role in achieving sustainable development, analyzing the nature of the relationship between the research variables, and testing the proposed hypotheses based on field data.

Second: Previous Studies:

(Al-Soufi, 2025) This study, entitled “Environmental Auditing as a Mechanism for Achieving Sustainable Development,” addresses the role of environmental auditing in supporting and achieving sustainable development within institutions through improving environmental performance, enhancing the ability to control environmental risks, and activating the principles of environmental governance. The importance of the study lies in highlighting environmental auditing as a regulatory and strategic tool that enables institutions to comply with environmental legislation, enhance transparency, and respond to sustainability requirements. The study concluded that there is a statistically significant effect of environmental auditing on improving sustainable environmental performance, reducing environmental risks, and enhancing environmental governance, thereby emphasizing its active role as a fundamental mechanism for achieving sustainable development.

(Qutrub et al., 2024) The study titled “Internal Audit Quality and Its Role in Achieving Water Resource Sustainability: An Applied Study on the Drinking Water and Sanitation Company in Gharbia” examined the role of the internal audit function in supporting the sustainability of water resources. The study aimed to measure the quality of internal auditing and its contribution to enhancing the environmental, social, and economic dimensions of sustainable development. Its importance lies in highlighting the role of internal auditing as a control tool that contributes to rationalizing water use and achieving environmental balance. The study adopted the descriptive-analytical approach and a case study method. The results indicated that internal auditing possesses a good level of quality that qualifies it to support water resource sustainability. It also revealed obstacles in environmental accounting measurement and disclosure and confirmed the vital role of internal auditing in activating sustainability reporting and achieving water sustainability.

(Al-Mahjoub, 2017) This study examined the role of internal audit activities in achieving sustainable development in the Libyan Iron and Steel Company, in light of increasing environmental and social awareness and growing requirements for disclosure and transparency. It aimed to identify the extent of the company’s commitment to measuring and disclosing its performance according to the dimensions of sustainable development (economic, social, and environmental), and to determine the contribution of internal auditing as a control mechanism in supporting this direction. The study adopted the descriptive-analytical approach and used a questionnaire as a data collection tool from a sample of accountants and internal auditors in the company. The results showed an effective role of internal auditing in enhancing sustainable development practices, particularly through evaluating environmental and social performance and supporting transparency and accountability, while indicating the need to develop professional competencies and issue clear standards and guidelines to strengthen this role in the future.

(Refai et al., 2016) This study, entitled “A Proposed Model for Determining the Optimal Capital Required to Achieve Sustainable Development – An Applied Study on Government Companies in the State of Kuwait,” addressed the concept and fields of sustainable development auditing and the extent of its application in Kuwaiti government companies, while developing a proposed model to determine the optimal capital required to achieve sustainable development. The importance of the study stems from the increasing environmental and social pressures on these companies and the need to enhance transparency and accountability and link economic performance with environmental and social dimensions. The study adopted the descriptive-analytical approach through a literature review and analysis of reports issued by government companies. It concluded that integrating economic, social, and environmental dimensions into capital decisions, along with developing accounting and auditing systems, constitutes a fundamental requirement for supporting sustainability. It also confirmed that determining optimal capital from a sustainable development perspective contributes to improving performance efficiency, protecting resources, and enhancing sustainable development in the long term.

(Al-Saqqa, 2011) This study aimed to design a proposed framework for auditing environmental issues, based on a set of methods and techniques for evaluating environmental performance, through identifying the requirements of environmental performance auditing in light of auditing standards. The study concluded that environmental auditing constitutes an additional task to the duties of the external auditor in entities whose activities have negative environmental impacts. It also emphasized the necessity for the auditor to examine the extent of the entity’s compliance with environmental laws, policies, and procedures, to address their negative impacts, and to present the accounting treatments of environmental effects in the financial statements.

Axis Two

Theoretical Framework:

In light of the growing interest by countries, international and local organizations, and various sectors (public, private, and mixed) in environmental and social issues, achieving maximum profitability with minimal environmental and social harm alongside economic considerations has become one of the most important objectives pursued by these sectors. The demand for both financial and non-financial data from these sectors has also increased in order to demonstrate the extent of the impact of their activities on the environment and society. Consequently, the role of internal auditing has emerged as an effective means and tool in achieving sustainable development. In this context, a number of fundamental concepts related to the subject of the research are presented.

Axis Two

Theoretical Framework:

First: General Concepts of Internal Auditing and Sustainable Development

1. Internal Auditing

1.1 Concept of Internal Auditing:

Internal auditing is considered relatively recent compared to external auditing, as interest in it dates back to the economic crisis of 1929. During that period, American institutions relied on the services of external audit firms to certify balance sheet accounts and financial statements, and the cost of these services was very high. This led institutions to seek ways to reduce such costs, which contributed to the emergence of the internal audit function. The establishment of the Institute of Internal Auditors (IIA) in the United States in 1947 is regarded as a fundamental step in the professional development of internal auditing. Since its inception, it has contributed to developing and

expanding the use of internal auditing services through various efforts, including the issuance in 1947 of the first list outlining the responsibilities of the internal auditor.

Internal auditing has witnessed significant development due to the diversity of activities of economic units, the complexity of their operations, and the need for various types of information (administrative and financial). It has become one of the most important departments in any economic unit and is no longer merely a means of safeguarding cash; rather, it has evolved into a function that ensures the achievement of organizational objectives and addresses deficiencies. Effective internal control is considered a fundamental pillar in supporting the implementation of such policies.

Internal auditing has been defined as a set of controls and procedures that ensure the execution of operations and the implementation of established plans to guarantee the accuracy of data, whether accounting or financial. It is considered an essential and integral part of the structure of any unit (public or private sector), thereby fulfilling its purpose in protecting the unit's funds and assets and verifying the extent to which its members comply with the policies and plans assigned to them (administrative, technical, and financial) (Federal Board of Supreme Audit, Guideline Manual, 2024, p. 8).

It has also been defined as the foundation for sound and effective control capable of keeping pace with changes and conditions, especially in the execution of various tasks, after its role was previously limited to financial auditing (Dhiban, 2008, p. 283).

It has further been defined as alerting management to surrounding risks and providing the necessary consultations based on the available resources (Issa, 2008, p. 10).

Another definition describes it as an assurance and consulting activity designed to add value and improve the performance of the economic unit and enhance its operations and objectives through a systematic approach (Kata, 2021, pp. 15–16).

The Institute of Internal Auditors (IIA) defines it as “an independent appraisal function established within an organization to examine and evaluate its activities as a service to the organization, with the aim of assisting its employees in effectively performing their responsibilities, by providing analyses, evaluations, recommendations, advice, and information concerning the activities reviewed” (Al-Mahjoub, 2017, p. 175).

The French Institute of Internal Auditors and Consultants (FIIAC) defines it as “an independent and objective activity aimed at providing the organization with reasonable assurance regarding the degree of control over its operations, and offering advice to carry out the necessary improvements that contribute to value creation” (same source).

From the review of the aforementioned definitions, researchers conclude that internal auditing has several objectives, the most important of which, pursued by all sectors, is the improvement of performance regarding the operations conducted within these sectors (both public and private). Achieving this requires internal auditors to maintain a high level of readiness to audit various activities, including operational processes, control systems, information systems, internal and external risks, and others. This preparedness enables auditors to add significant and sustainable value to their sectors on a continuous basis.

1.2 Components of Internal Auditing:

The internal audit function must rely on certain pillars and components, including the following (Balgoni, 2013, p. 50):

1. **Independence and Objectivity of the Internal Auditor:**

Independence refers to freedom from conflicts of interest, meaning that the internal auditor must be independent and detached from all activities being audited and not subject to influence or pressure from the audited entity. Objectivity relates to the judgments, decisions, and assessments made by the internal auditor and is associated with the auditor's mental state during the audit process.

2. **Organizational Position of the Internal Auditor:**

The organizational position of the internal auditor has a significant impact on independence and objectivity. This position varies across sectors depending on the type of services provided (service-oriented or production-oriented). The auditor may report directly to senior management, the board of directors, or a committee derived from the board. International standards emphasize that closer reporting to senior management improves audit performance.

3. **Knowledge, Professional Competence, and Ethics of the Internal Auditor:**

It is essential to adopt advanced scientific methods and keep up with the latest developments in internal auditing to enhance auditors' expertise, especially as their role has evolved beyond financial and accounting areas to include other fields, such as auditing the dimensions of sustainable development.

1.3 Main Roles of Internal Auditing: (Tamimi, 2021, p. 5)

Internal auditing plays a key role in various sectors. The most prominent main roles of internal auditing are:

1. **Assisting Senior Management:** Acts as a consulting activity providing advice to improve performance.
2. **Supporting the Achievement of Objectives:** Serves as a fundamental pillar for governance and risk management.
3. **Evaluating and Developing Sectors:** Through comparing planned versus actual performance and ensuring effective control.
4. **Improving Operations:** By contributing to continuous improvement rather than traditional inspection.

2. Sustainable Development

2.1 Concept of Sustainable Development:

At the end of the twentieth century, global interest in a modern concept **sustainable development** increased. This attention arose due to the deteriorating environmental conditions alongside a significant decline in global growth and development. The concept seeks to achieve a balance that countries aim for: promoting economic growth on one hand while preserving natural environmental resources on the other. Several definitions of sustainable development have been presented:

- **Linguistic Definition:** Refers to continuity and persistence in using resources and maintaining them.
- **Technical/Conceptual Definition:** In 1987, the World Commission on Environment and Development issued its report *Our Common Future*, defining sustainable development as: "Development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (Al-Azhari, 2016, p. 38).

2.2 Definition of Sustainable Development:

The concept of sustainable development is a combination of two principles: the first is **development as a process of change**, and the second is **sustainability as a temporal dimension** (Haneesh, 2021, p. 52).

Several organizations have defined sustainable development. The **World Commission on Environment and Development (WCED)** and the **United Nations Framework Convention on Climate Change (Earth Summit, 1992, Rio de Janeiro)**, as well as the **Organization for Economic Cooperation and Development (OECD)**, describe sustainable development as the management of economic resources in a way that preserves or improves resources and the environment, meeting present needs while integrating economic, social, and environmental objectives to maximize human well-being today without compromising the ability of future generations to meet their own needs (Al-Shaibani, 2020, p. 38).

The **World Bank** defines sustainable development as *“development that meets the needs of current societies without harming the ability of future generations to achieve their objectives, while ensuring better opportunities for the current generation to achieve sustainable economic and social progress”* (Haneesh, 2021, p. 52).

2.3 Goals of Sustainable Development:

Sustainable development aims to achieve the optimal use of resources and human capacities from an Islamic perspective, emphasizing that humans are stewards of the Earth with the right to benefit from its resources without the right to own them. Humans are obligated to develop these resources while ensuring that the needs of the present are met without infringing upon the rights of future generations (Islamic Educational, Scientific and Cultural Organization, ISESCO, 2002, p. 6).

Sustainable development, in its three dimensions, seeks to achieve a set of objectives (Abdel Jalil, 2016, p. 52):

1. **Optimal Use of Natural and Non-Natural Resources:** Through rationalization and proper, efficient utilization of available resources.
2. **Improving Quality of Life:** By enhancing individual well-being in economic and social aspects.
3. **Raising Environmental Awareness:** By increasing awareness among individuals about environmental issues and how to prevent problems that cause environmental harm.
4. **Harnessing Modern Technology:** By using advanced and clean technologies that contribute to a cleaner environment, such as solar panels for generating electricity.

2.4 Importance of Sustainable Development:

The importance of sustainable development is reflected in the following (Sharifi & Ibrahimi, 2017, p. 110):

1. **Creating a Competitive Advantage:** By reducing costs and increasing returns through innovative products.
2. **Mitigating Risks:** Through the preparation of sustainability reports, which help reduce financial and legal risks.
3. **Maintaining Stakeholder Trust:** By ensuring that institutions and sectors respond to sustainability requirements, thereby enhancing trust and avoiding external pressures.

From the review of the concept, objectives, and importance of sustainable development, researchers conclude that it is a multidimensional process aimed at achieving balance among the economic, social, and environmental dimensions of development.

Researchers raise the following question:

Can the political dimension and the technological dimension be considered additional dimensions to the three well-known dimensions of sustainable development?

Second: Internal Auditing as a Mechanism Supporting Sustainable Development

Internal auditing is increasingly viewed as a strategic mechanism supporting the achievement of sustainable development goals, rather than merely a traditional control function. It contributes by providing objective reports that help management improve sustainable performance, ensure compliance with environmental and social standards, and promote the efficient use of resources. It also supports sustainability disclosure by evaluating the credibility of non-financial reports, aligning with transparency and accountability requirements. The internal auditor has a significant impact on achieving these dimensions through a focus on development-related topics and selecting issues that contribute to societal advancement and development. Auditors are expected to choose contemporary topics consistent with global standards, address real-world issues, and resolve as many societal problems as possible, thereby contributing to an effective developmental environment (Saqr, 2024, p. 134).

Researchers also note that other mechanisms supporting sustainable development include the qualities and characteristics of the internal auditor, which can be divided into two types according to the researchers:

- **Innate Skills:** Personal talents and natural abilities.
- **Acquired Skills:** Gained through learning and education.

Third: The Role of the Internal Auditor in Supporting the Dimensions of Sustainable Development

1. Characteristics of the Internal Auditor:

The internal auditor is an individual responsible for auditing processes, possessing knowledge, experience, skills, and expertise in applying auditing standards and procedures. Key attributes of the internal auditor include (Federal Board of Supreme Audit, Guideline Manual, 2019, p. 9):

- **Skills and Behaviors:** Including competence, accounting knowledge, understanding of management policies, familiarity with laws, regulations, and instructions.
- **Objectivity:** Including honesty in performing duties, fairness, integrity, and reviewing work before issuing reports.
- **Selflessness and Humility:** Avoiding arrogance or superiority over others.
- **Personal Appearance and Communication:** Presentable appearance, courteous speech, and wise handling of matters.
- **Self-Confidence.**
- **Ability to Make Sound and Correct Judgments.**
- Other related professional qualities.

Fourth: Types of Auditing to Support the Economic, Social, and Environmental Dimensions (Malika & Slimani, 2018, p. 254)

1. **Financial and Accounting Auditing to Achieve the Economic Dimension:** This involves examining financial records and documents to ensure the accuracy and integrity of financial data, the validity of reported information, and compliance with applicable laws and regulations. Financial auditing contributes to the

optimal use of financial resources, preserving and growing them efficiently. Consequently, it enhances the financial performance of public sector units, which in turn supports the economic growth of these units through a set of practical recommendations.

2. **Social Auditing to Achieve the Social Dimension:** Social auditing is a modern concept that reflects the level of social quality. It can be categorized into two types:

2.1 Internal Social Auditing: This focuses on social programs established by public sector units. The internal auditor verifies the proper implementation of procedures, compares results against planned objectives, and examines working conditions and their impact on employees, including incentives, promotions, and recognition letters. It is an organized process that evaluates various aspects of human resources and concludes with a report providing an accurate picture of the internal situation of the unit along with recommendations to improve human resource management and achieve what is known as social quality.

2.2 External Social Auditing: This evaluates the unit's ability to achieve societal well-being by assessing how effectively the unit provides services to the community. Social auditing, in this sense, reflects the extent to which the unit adheres to ethical and social values.

3. Environmental Auditing to Achieve the Environmental Dimension:

Environmental protection has become a significant goal for all members of society, especially with the rise in environmental awareness. Both public and private sector units seek to promote methods of preserving the environment. Environmental auditing, as a control function, contributes to environmental conservation by ensuring the optimal and proper use of environmental resources. This not only enhances the unit's reputation but also preserves its status within the community.

The auditor focuses on achieving the environmental dimension through:

1. **Examining the Environmental System.**
2. **Evaluating Pollution Management Procedures.**

Conclusion:

From the above, researchers conclude that the three dimensions of sustainable development are closely interconnected and complementary to one another. The internal auditor plays a significant role in maintaining the factors that support this interconnection by ensuring the proper implementation of policies and adherence to laws and regulations that promote sustainable development. Internal auditing acts as a safeguard to ensure the continuity of activities and operations within public sector units, including the achievement of sustainable development dimensions.

Through the assessment of strategic and operational risks related to the environment and society, the internal auditor contributes to building a strong institutional reputation and enhancing organizational capacity. Other contributions of the internal auditor to achieving sustainable development include (Khalil et al., 2024, pp. 966–967):

1. **Qualification and Training of Internal Auditors:** This is achieved through training programs, workshops, seminars, and conferences.
2. **Continuous Awareness of Laws, Regulations, and Policies:** Keeping up to date with directives issued by senior administrative authorities regarding the achievement of sustainable development dimensions and ensuring their proper application and compliance.

3. **Keeping Pace with Developments and Updates:** Staying informed about methodological requirements and sustainable development standards, which enhances internal auditors' capabilities and skills in performing their assigned tasks.

Third Section: Practical Aspect

First: Components of the Internal Audit and Control Department at the University of Mosul:

The Internal Audit and Control Department at the University of Mosul consists of a number of units and divisions, organized according to the following structure:

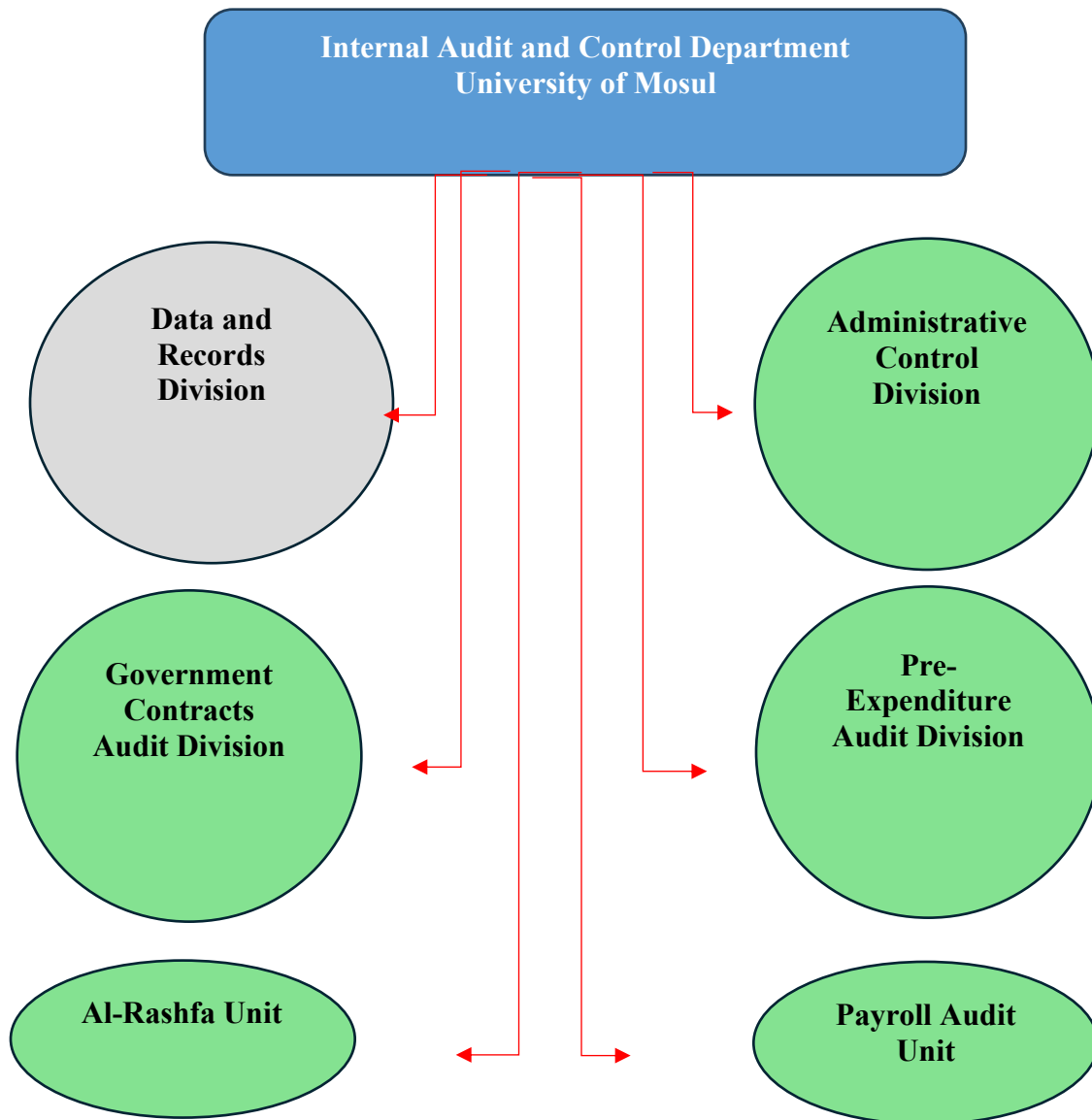


Figure prepared by the researchers based on the Guideline Manual for Internal Audit Units

Second: Research Population and Sample:

- **Research Population:** University of Mosul.
- **Research Sample:** Auditors working in the Internal Audit and Control Department at the University of Mosul.

Third: Data Collection Sources:

The study relied on a **checklist** for the auditing process, which included data collected through the checklist, observations, notes, and interviews with some heads of divisions and units within the Internal Audit Department. The checklist was specifically designed to measure the contribution of internal auditors to achieving sustainable development.

Fourth: Research Tools:

The checklist serves as a practical tool aimed at evaluating the extent to which sustainable development concepts are integrated into internal audit activities. It was designed using **closed-ended questions**, answered with “**Yes / No.**”

Fifth: Inspection Form:

The researchers also utilized an inspection form to reinforce the practical aspect of the study through meetings conducted with the internal auditors working in the Internal Audit and Control Department at the University of Mosul.

Table (1): Personal Interviews

| Educational Qualification | Specialization | Number | Interview Duration | Place of Work |
|---------------------------|----------------|-----------|--------------------|------------------------------------|
| PhD | | 4 | Half an Hour | Internal Audit Department |
| Master's | | 8 | One Hour | Internal Audit Sections |
| Higher Diploma | | 4 | One Hour | Internal Audit Divisions and Units |
| Bachelor's | | 14 | One Hour | Internal Audit Divisions |

(Source: Prepared by the Researchers)

Checklist Questions:**First Section: Internal Auditing**

Table No. (2)

| Internal Auditing | | | |
|--------------------------|--|------------|-----------|
| S | Questions | Yes | No |
| 1 | Sustainable. The Guideline Manual for Internal Audit Units Contributes to Achieving the Dimensions of Sustainable Development | 25 | 5 |
| 2 | The internal auditor adheres to applying regulations, instructions, guidelines, and professional standards while auditing sustainable development indicators. | 26 | 4 |
| 3 | The internal auditor's report includes recommendations to improve performance to ensure the achievement of sustainable development. | 24 | 6 |
| 4 | The internal auditor works on identifying risks that hinder the achievement of sustainable development. | 26 | 4 |
| 5 | The internal auditor's work includes detecting cases of corruption and public fund wastage, which are considered obstacles to achieving the economic dimension of sustainable development. | 28 | 2 |
| 6 | The Internal Audit Department audits expenditure statements to ensure the accuracy of disbursements and that the purpose of spending aligns with achieving one of the dimensions of sustainable development. | 29 | 1 |
| 7 | The internal auditor audits the policies and procedures followed within public sector units to ensure the principle of fairness and protect employees' rights, which represents the social dimension. | 28 | 2 |
| 8 | The internal auditor verifies the extent to which public sector institutions comply with occupational safety and health standards to preserve the environmental dimension. | 25 | 5 |
| 9 | Internal auditing, within its granted authorities, contributes to monitoring the preservation of green spaces, which helps achieve social well-being within public sector units. | 24 | 6 |
| 10 | The internal auditor provides recommendations that help management improve the sustainability of government institutions. | 23 | 7 |
| 11 | The internal auditor plays a fundamental role in enhancing the institution's capacity to serve the public interest. | 28 | 2 |
| 12 | The internal auditor must not participate in or be involved in any illegal activity that could harm the institution's reputation. | 27 | 3 |
| Total | | 313 | 47 |

Source: Prepared by the researchers based on the fundamentals of the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors.

Second Section: Sustainable Development**Table No. (3)**

| First: Environmental Dimension | | | |
|---------------------------------------|---|------------|-----------|
| S | Questions | Yes | No |
| 1 | Governments have established national strategies for sustainable development following the 1992 Earth Summit, including the Iraqi government. | 27 | 3 |
| 2 | Governments, including the Iraqi government, work on “greening” their operations to reduce the environmental impact of their activities. | 28 | 2 |
| 3 | Governments play a fundamental role in achieving sustainable development by establishing legislation, formulating policies, and more. | 26 | 4 |
| 4 | Internal auditing plays a fundamental role in supporting sustainable development through the auditing process. | 25 | 5 |
| 5 | The Iraqi government has issued new laws and regulations to protect natural environmental resources, including prohibiting the overhunting of a number of migratory birds, and has entrusted the task of monitoring this issue to the competent regulatory authorities. | 24 | 6 |
| Total | | 130 | 20 |
| Second: The social dimension. | | | |
| S | Questions | Yes | No |
| 6 | The internal auditor works to enhance job stability and increase employee satisfaction within the units in which they operate by ensuring equality among employees and preventing discrimination between them. | 24 | 6 |
| 7 | The internal auditor contributes to identifying risks, developing appropriate solutions, and providing recommendations that help the management of government units improve their performance, such as measuring the impact of government activities on society and ensuring transparency in social reports. | 25 | 5 |
| 8 | The internal auditor ensures the accuracy and correctness of the data and information documented in annual reports or sustainability reports and assesses the extent to which the unit they work for is transparent in disclosing its social performance within those reports. | 23 | 7 |
| 9 | The internal auditor verifies the extent to which public sector units contribute to serving the community through initiatives such as community development programs, support for educational programs, social initiatives, and others, and evaluates the efficiency of resource utilization allocated to these activities, as well as reporting on the achieved social objectives. | 28 | 2 |
| 10 | The internal auditor contributes to auditing the social policies of the public sector adopted by government institutions, such as employee rights, equal opportunities, and social responsibility. The audit aims to assess the clarity of these policies and their compliance with laws and regulations. | 27 | 3 |
| Total | | 127 | 23 |
| Third: The economic dimension. | | | |
| S | Questions | Yes | No |
| 11 | The Iraqi government allocates a portion of its annual budget to achieve sustainable development, including green projects, social protection programs, and others. | 24 | 6 |

| | | | |
|--------------|---|-----|----|
| 12 | The Iraqi government requires public sector units, within their programs, to use modern technologies and methods, such as solar panels, and it is the responsibility of the auditors of these units to monitor and ensure the implementation of these measures. | 22 | 8 |
| 13 | There is significant cooperation between the Federal Financial Supervisory Authority and internal auditing units to support matters and issues that enhance the economic dimension. | 29 | 1 |
| 14 | The Federal Financial Supervisory Authority develops and strengthens the skills of internal auditors through organized courses and workshops, such as offering training on the application of the unified accounting system in accordance with international standards. | 22 | 8 |
| 15 | The Iraqi government has sought to support small and medium-sized projects that help individuals improve their incomes and develop the economic and social dimensions, and it is the responsibility of internal auditing units to audit the disbursement mechanisms for these projects. | 23 | 7 |
| Total | | 120 | 30 |

Source: Prepared by the researchers based on Sustainable Development Standard No. (5202) on the Role of Supreme Financial and Accounting Control Bodies, issued by INTOSAI.

The researchers analyzed the survey form, where the percentage of “Yes” responses was calculated as follows:

Percentage = Total frequency of “Yes” responses / (Number of questions × Sample size)

Percentage = 690 / (27 × 30)

690 / 810 = 85%

Based on the results obtained by the researchers and the analysis of the survey form, it appears that the contribution of the internal auditor to achieving sustainable development is 85%, which is a very good percentage. The researchers reached a set of conclusions, which can be presented as follows:

Axis Four: Conclusions and Recommendations

Based on the results presented in the body of the research, the following conclusions were reached:

First: Conclusions

1. The internal audit plan at the University of Mosul includes clear objectives linked to sustainable development, while taking into account economic, social, and environmental risks when preparing the audit plan.
2. Internal auditors working at the University of Mosul evaluate the efficiency of resource utilization in public sector units and the extent of compliance with social responsibility toward employees and the community.
3. Reports by internal auditors at the University of Mosul include observations related to sustainable performance, and recommendations are provided that contribute to improving the economic, social, and environmental dimensions.
4. Internal auditors at the University of Mosul receive adequate support from senior management and enjoy sufficient independence to perform their sustainability-related tasks.

Second: Recommendations

Based on the conclusions reached by the research, the following recommendations can help better evaluate the financial situation of the institution under study:

1. The necessity of having legislation or decisions that define the objectives to be achieved, related to the dimensions of sustainable development.
2. Internal auditors should use measures and indicators related to financial sustainability to ensure the achievement of objectives and fulfillment of future obligations.
3. Internal auditors should use performance evaluation measures aligned with the requirements of sustainable development.
4. The need for an internal auditor charter that defines responsibilities, authorities, and objectives, and is approved by senior management.

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