

Internal audit and its role in achieving financial sustainability in self-financing units /case study

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ABSTRACT This research aims to demonstrate internal audit activity's role in achieving financial sustainability in self-financing units. To achieve the research objectives and test its hypotheses, we conducted a case study in municipal institutions in Nineveh Governorate. One of the most important findings of the study that the researchers reached was the weak role of internal audit in achieving financial sustainability, the need for more adoption of modern internal audit objectives, and a straightforward program for internal audit prepared according to sustainability. The study concluded with several recommendations, the most important of which are Activating the internal audit advisory services about the financial sustainability of the unit, directing its expenditures, and maximizing its revenues, and the internal audit should measure the economic sustainability of the financial reporting information through specific quantitative measures.

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1. INTRODUCTION

The result of the financial crises facing the self-financing units in the Iraqi environment (Cincera, 2018), such as a significant deficit in their financial position and their inability to continue their work or fulfill their financial obligations (Gaikar & Cherian, 2020; Schaefer, 2015; Schaltegger, 2018). Some stopped working, such as factories and laboratories affiliated with the Ministry of Industry or pharmaceutical factories (Aschemann-Witzel, 2019; Badawi, 2013). As well as engineering companies affiliated with the Ministry of Construction.

And housing (Muralidharan, 2018), municipalities (Mas, 2020), and public works (Langemeyer, 2021), given the vital role that municipal institutions enjoy in providing essential services to citizens on the one hand (Bonnett, 2017; Sanyé-Mengual, 2019). Developing the infrastructure of cities and economic and social development on the other hand (Aguiar, 2022), and the size of the enormous deficit and the financial risks of these units may affect the provision of public services and its capacity (Kurnia, 2022; Manaf, 2018).

The unit is committed to fulfilling its obligations (George, 2021) and given internal audit as one of the essential pillars of successful management because it represents a source of information for management and a point of examination for procedures and transactions related to those units (Kartadjudjuma, 2019). Sometimes, self-financing units face the risks of a lack of cash liquidity and an inability to fulfill their obligations.

The multiplicity and complexity of the variables (Yanto, 2020), factors (Yamin, 2016), and economic crises that affect the self-financing units and in response (Ningrum, 2018). Thus, these units moved towards developing their structures (Thejas, 2019), re-engineering their operations (Sari, 2019), and improving their tools and methods to provide more reliability (Mulili, 2020; Trisnaningtias, 2021).

Appropriate information is necessary to achieve their objectives (Dahlani et al., 2023; Yuniwati, Darmayanti, et al., 2023). Internal auditing is a modern, systematic, and practical approach. It aims to focus its attention on any risks that may prevent the achievement of the set objectives, and this research sheds light on internal audit procedures and their role in achieving financial sustainability in self-financing units.

2. RESEARCH METHODOLOGY

The descriptive approach was followed to present the theoretical side of the research through official documents (Yuniwati et al., 2024a), theses, university dissertations (Aryaseta et al., 2023; Sah et al., 2022), periodicals, conferences, symposiums, and books related to the research subject. The analytical approach and case study were also relied upon through observations, reservations, and meetings conducted by the researchers in the Audit Division and with the internal auditors. The employees of the institution are the research sample.

3. RESULT AND DISCUSSION

Internal Audit

The concept and nature of internal auditing

There are many definitions of the concept of auditing in general and internal auditing in particular (Darmayanti et al., 2023; van Wassenhove, 2007), as it is meant by auditing verbally (Audit) (Bhaskar, 2019; Trotman, 2018), which is derived from a Latin word (Audire) (DeSimone, 2021), which means "listening or listener" (Lennox, 2022). The accounts were read to the auditors. Professionalism means the regular examination of the financial-social and

accounting data recorded in the records (Jothr et al., 2023), books, and financial statements of the institution (Aziz, 2012), or it is the continuous verification of accounting operations, documents, and books within the institution to achieve the element of protection for assets (Al-Zubaidi et al., 2020).

International Auditing Standard No. 610, issued by the International Federation of Accountants, defines internal auditing as: "An evaluation activity that arises within the establishment to serve it and includes the functions of evaluating, testing and monitoring the efficiency and effectiveness of the accounting system and the unit system of internal control" (Dahdouh & Murad, 2014, page number).

The Iraqi Council for Accounting and Oversight Standards has defined it as a corrective device within the formations of the unit (Boskou, 2019; Li, 2018). It is considered one of the practical internal control tools that the administration establishes to ensure that the means of control that have been developed are sufficient and applied through a set of procedures (Cohen, 2020; Oussii, 2018). Controls are needed to accomplish the restrictions and operations diligently and continuously to ensure accuracy in statistical and accounting data (Al-Sukker, 2018; Lisic, 2019). Ensure the protection of the assets and funds of the unit and ensure that the employees of the unit follow the administrative plans (Christensen, 2019; Dias, 2018), policies (Al-Hiyari, 2019), and procedures drawn for it (Iraqi Accounting and Supervisory Standards Board, 2000, Guide No. 4, 2-3).

The importance of internal audit

The importance of internal auditing appears through the following (Muhammad, 2019):

1. Internal audit is considered an internal guarantee mechanism in the financial control of the public sector and a tool for evaluation and control that precedes external evaluation by external auditors (Hendarto et al., 2023).
2. Internal audit is considered the cornerstone of good public sector governance through its independent (Haanurat et al., 2024), objective assessment of whether public resources are correctly and effectively used and managed to achieve the desired and targeted results (Khalaf & Hamad, 2023).
3. Internal audit supports accountability, transparency, achieving justice, and preventing and detecting corruption in the public sector (Jothr & Jummaa, 2023). Therefore, internal audit activity is considered an essential part of the public money management system (Yuniwati et al., 2024b), as it

ensures that public spending is within limits permitted in the budget and is consistent with procedures and regulations (Dahlia et al., 2024a) in addition to verifying the accuracy and integrity of asset accounts and the effectiveness of in- internal control systems (Yuniwati, Novitasari, et al., 2023a).

4. Internal audit is an integral part of government financial management and a tool for improving performance through its role in reviewing the economy (Suseno & Hidayat, 2023), efficiency, and effectiveness, strengthening disclosure, accountability, and transparency (Awad et al., 2023) and enhancing citizens' confidence in protecting and preserving public resources and property (Sudiantini et al., 2023), and rationalizing and controlling public spending.
5. Internal audit is a mechanism of control and internal discipline, through its supervisory and evaluative role to control all activities of the organization and improve decision-making processes (Hendarto et al., 2024), in addition to setting practical performance measures by the economic climate, evaluating internal control systems and previous and post review, and then improving resource management and avoiding wasting money in general.

Types of Internal Audit

The guideline for the internal audit units in the ministries, which was issued by the Federal Office of Financial Supervision in Iraq, classified internal audit into three types (The Office of Financial Supervision, 2007):

1. *Financial audit*: It is the auditor's analysis of the economic activity of the institution, evaluation of counting systems and information, examination of financial statements and reports, and the extent to which they can be relied upon (Nursaid et al., 2024).
2. *Compliance audit*: This is an audit of the regulatory, financial, operational, and operational controls to judge the efficiency (Nursaid et al., 2023a), effectiveness, and suitability of the systems that have been developed to confirm compliance with the policies, regulations, and instructions that the management has created.
3. *Operational audit*: It is the process of auditing all the various activities and functions within the organization, such as sales, purchases, production, accounts, maintenance, etc., to ensure the efficiency, effectiveness, and suitability of these functions in achieving the organization's goals (Yuniwati, Novitasari, et al., 2023b).

In addition to the recent trend of internal auditing in

public sector units, attention must be paid to performance auditing, environmental auditing (AlQadasi, 2018; Namakavarani, 2021; Susanti, 2021), and aspects that keep pace with the developments of the internal auditing function to help achieve sustainable development.

The roles that the internal audit should play

The auditor has several roles that he must play, which are: (Khoury, 2011; Ahmed & Kumalasari, 2023; Anisur Rahman, 2023a)

1. *The role of supervision*: The supervision of the internal audit activity in the public sector focuses on the departments and units of the public sector to ensure the extent of their compliance with the laws and regulations established to ensure the protection of state assets (Sungkawati et al., 2023).
2. *Support role*: This role focuses on improving internal control systems in public sector units, strengthening and supporting unit management (Dahlia et al., 2024b), and improving economic benefits and performance.
3. *The role of prevention and protection*: This role focuses on protecting the assets of public sector units by strengthening transparency (Dullah et al., 2024), accountability, and risk management and improving governance processes in a way that contributes to preventing and testing violations and cases of fraud and corruption.
4. *Evaluation role*: This role is based on evaluation and ensuring the soundness of the unit's administrative (Nursaid et al., 2023b), financial, and operational operations.
5. *The advisory role* focuses on providing sufficient, accurate, and timely information to the management to assist decision-making (Mohammed, 2019).

The researchers believe that the internal auditors working in the municipal sector should develop their skills and performance according to the modern dimensions of internal auditing and provide assurance and advisory services that are among the contemporary services of internal auditing activity that can help the administration achieve its goals, and liberation from the traditional role of internal auditing that characterizes Stagnation and stagnation.

financial sustainability

The concept

Sustainability is defined as a financial situation in which the state can continue its spending policies and current revenues in the long term without reducing its financial solvency or being exposed to the risk of bankruptcy or the ability to meet its future financial obligations

(Kazem et al., 2018; Abed et al., 2022; Anisur Rahman, 2023; Silva et al., 2023).

As the International Monetary Fund clarified, the concept of financial sustainability is a situation in which the borrower can continue to service his debts without his need to make a significant and fundamental change in his public expenditures and revenues in the future (Muhammad, 2018).

IPSAS-RPGs1 also defines sustainability as the ability of the unit to pay and fulfill the financial obligations that it owes and to provide services at present and in the future by analyzing the expected incoming and outgoing flows related to the provision of services, goods, and programs, by using the assumptions of the present policy over a specific period taking into account the decisions taken by the unit on the reporting date or before that date, and this leads to the occurrence of financial outflows in the future that do not meet the criteria for recognizing obligations, or future financial inflows that do not meet the requirements for recognizing assets at the reporting date (International Federation For Account-tenants, 2015).

The financial sustainability of government units

Sustainability is one of the concepts commonly used at present, and it has developed and circulated widely since 1978. It was initially associated with economic development and focused on the social, environmental, and economic dimensions more than others due to the significant contributions presented in this field and adopted by the United Nations and its affiliated institutions. In the half of the eighties of the previous century, the concept of financial sustainability began to circulate to describe future problems and challenges that could be met by financial management as a result of the increasing level of deficit and debt arising from the increase in public spending, which means the growing financial burdens that the next generation can bear, and related to decisions that were not They take it or participate in it, and perhaps in the first place they did not benefit from it (Al-Shalal, 2013).

Financial sustainability is the government's financial ability to continue to pay the burdens of its public debt at present and in the future with the least possible amount of damage and to be able to create and generate wealth, and this leads to an increase in the general revenues of society (Abouessouror, 2020; Oradi, 2021). Sustainability also means that the government's financial resources are vital and can cover the burdens of future debts without their need to be rescheduled or without the accumulation and accumulation of those debts (Abdullah & Al-Shammari, 2020).

The researchers believe that financial sustainability is the ability of the unit to manage its financial resources in the short and long term in a way that enables it to carry out its current activity as well as secure its needs of financial resources for long periods and in a way that guarantees the rights of future generations.

Dimensions of financial sustainability

IPSAS-RPGs1 focused on long-term financial sustainability and identified three dimensions that help measure it: (IP- SAS RPGs1; Al-Filali et al., 2023; Dharmayanti et al., 2023)

1. Service: It focuses on the ability of the unit to maintain the size and quality of the services or programs it provides or to enable it to change them and the extent of its exposure to specific factors, such as the extent of the beneficiary's desire to agree and accept any reductions in dues and services, or whether they are vulnerable to being affected. Because it cannot set or change service levels, for example, when another level of government determines the level of service provided.
2. Revenue: It focuses on the ability of the unit to change the current tax levels or other sources of revenue or to create new sources of income beyond its power and control.
3. Debt: It focuses on the ability of the unit to fulfill the financial obligations it owes when it is due to be paid or to refinance the debt or raise it as necessary. It also focuses on the unit's exposure to risks in the market, trust in lenders, and risks in the interest rate.

Measuring financial sustainability

1. Sustainability of services: The sustainability of services depends on how much the government unit can use human and material resources to continue providing services with the required high quality and the planned size and by the government's drawn policies.
2. Sustainability of revenues: The sustainability of revenues depends on how much the government unit can use or change its revenue sources or create new ones.
3. Debt sustainability: It focuses on the ability of the government unit to fulfill its financial obligations and manage debts (Al-Saqa and Al-Sindi; Ahmad et al., 2024a, 2024b; Soana, 2024).

The relationship of internal auditing to financial sustainability

The relationship of internal auditing with sustainability will be clarified through the following:

1. Developing sustainable financial reporting: Internal audit plays a vital role in developing long-term performance reporting systems at the operational and strategic levels, as internal auditors ensure long-term reporting and systems design with all necessary internal controls in place, as well as the accuracy of non-financial data. Produced and prepared by these systems, it is reliable and accurate information, such as financial statements. Internal auditors must have a strategic view that helps management prepare reports and focus on the long term (Gibassier et al., 2019).
2. Identify and understand risks and opportunities: Internal audit helps to identify and understand the risks and opportunities that arise as a result of the sustainability process and to determine the impact of these risks and opportunities on the unit to evaluate the sustainability indicators, changes, and results reported in the sustainability reports (Al-Ajili, 2022).
3. Providing advisory services: These are the consulting operations provided to organizational units inside or outside the institution, and the nature of the scope of these operations is determined in agreement with those institutions. They aim to add value to the unit and improve its operations. In addition, it provides a range of advisory services in the field of sustainability, depending on the size of the report.
4. Adding value to the unit: The contributions of internal auditing to the process of sustainable development help to improve the unit's performance and thus ensure its long-term continuity, which enhances its ability to provide services and sustain revenues.

Types of Internal Audit in Light of Sustainability

There are several types of internal auditing in light of sustainability, namely (Quoted from Al-Ajili, 2022):

1. Sustainable environmental auditing: The US Environmental Protection Agency defines ecological auditing as: "A credible, periodic, systematic, and objective critical examination by an independent organization or body that has the legal authority to produce operations and associated branch activities to determine their impact on the environment." (Uyen, 2018) The

European Union Commission defines it as: "an examination process aimed at ensuring compliance with financial regulations and ensuring the reliability of the information contained in the financial statement, and providing details of all production processes and activities of related branches to determine their impact on the environment and the variables in it. (Nour & Alwan: 213).

2. Sustainable social auditing: Sustainable social auditing has also been defined as a method for measuring, understanding, reporting, and ultimately improving the social and ethical performance of a unit. Moreover, it improves social unit performance (Pujara, 2019). The operations of the unit affect the surrounding community in which it operates. A sustainable social audit leads to the cohesion and cohesion of the unit in the market and improves its image by correcting operational procedures and rules of conduct (Rahmawati, 2018).
3. Sustainable economic audit: Auditing sustainable economic performance is a process that occurs after the officials in the economic unit make their decisions (after preparing the financial statements). To determine the current economic performance, financial statements with a high degree of transparency help audit the economic performance. The more the internal audit report indicates that the performance of the economic unit, in the long run, is high and sound, the easier it will be to obtain funds, track investors, and improve its position in the market. (Fuentes & Porcuna, 2022).

Practical Side

1. The Municipalities: The municipal sector is one of the critical sectors concerned with the state's general structure, as it bears administrative and service responsibilities and burdens that affect various aspects of community life (Sulub, 2020). Based on the reality of the internal audit procedures in the research sample and determining the procedures that the internal audit is supposed to follow in the municipal institutions.
2. Internal Audit Division. This division consists of units (auditing records, documentary auditing, financial control), and one of its most important tasks is that of internal control in auditing all the work of the divisions of the directorate (Fitzgerald, 2018), especially the mathematical aspects, and discovering errors, and following up the municipal directorates through field visits, and reviewing the work of these institutions And make recommendations and directives regarding the work of these institutions, in addition to auditing

the calculation tables, monthly grants, auditing the accounts of the plan, the grant, and the salaries of employees of municipal institutions. The audit divisions of municipal institutions in the districts and sub-districts also exercise the same tasks in auditing all the work of the divisions of the municipal institution, as well as Auditing property records, land transactions, and allocation. The number of employees working in auditing and holding a Bachelor of Accounting (Prats, 2018) is thirty-seven, seven of whom are at the department's headquarters, and the rest are distributed to municipal institutions, with one auditor in each.

3. the accounting system and the type of financing. The type of accounting system adopted by the government unit is determined according to the nature of the administrative and financial divisions of the government unit in terms of the nature of its activity and the method of financing it, as the municipal institutions in Nineveh governorate are considered among the units of the mining sector with an economic and commercial activity aimed at achieving profit, and are self-financed from their capital and resources.

A profit or loss has been achieved, but its goal is profit, in addition to providing public services. The accounting system that is applied in municipal institutions of all kinds is the unified accounting system for municipalities, which is a system that takes commercial accounting principles and adopts the accrual basis. The unified accounting system for municipalities generally represents a system or plan. It is represented by procedures for recording accounting data at the unit level and preparing financial statements and final accounts within a unified framework of foundations, rules, terms, definitions and accounting treatments to serve specific goals.

4. CONCLUSION

The following conclusions were reached through the results presented in the body of the research: 1) The concept of internal auditing has evolved from its traditional role of examining and searching for errors to a confirmatory advisory role that helps the administration achieve its future goals; 2) The role of internal audit has evolved to include mining and evaluating sustainability and providing recommendations and consultations that help achieve goals; 3) There need to be more internal audits about auditing the works and the reports prepared by the bodies responsible for aspects of sustainable development; 4) The internal auditor should provide advisory services only about financial sustainability and avoid any executive role, which

affects independence and objectivity—absence of legislation, instructions, and guidelines related to internal auditing of sustainability activities.

Based on the conclusions reached by the research, the following recommendations can contribute to improving internal auditing in the research sample: It is necessary to pay attention to the internal audit in the municipality sector and give it more attention and power to enable it to perform its duties. An internal audit program needs to be prepared according to the concept of sustainability. I am activating internal audit advisory services about financial sustainability, directing expenditures, and maximizing revenues. It is preferable to involve the internal audit in setting strategic plans and objectives and determining the changes that occur. The internal audit should direct the unit to prepare ports and data related to sustainability in general and financial sustainability in particular. The internal audit must measure the economic sustainability of the financial reporting information through specific quantitative measures. There is a need to issue legislation or guidelines related to sustainability from the concerned authorities and professional organizations for internal auditing.

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