
THE ROLE OF INTERNAL AUDIT IN EVALUATING ENVIRONMENTAL PERFORMANCE BY APPLICATION IN THE MINISTRY OF HEALTH / MEDICAL CITY DEPARTMENT

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Abstract

This research aims to identify the importance of internal audit and the extent of its contribution to evaluating environmental performance when using performance evaluation indicators and addressing environmental problems in order to improve and preserve the environment and improve the performance of government units. The problem of the research was the failure of internal audit to carry out procedures. Environmental performance, and thus this deficiency is reflected in monitoring the implementation of environmental improvement requirements in government units. The research tools were based on a survey of the reality of the availability of internal environmental auditing requirements in the research sample and proposing an environmental audit program. The research reached a set of conclusions. This is the poor performance of the unit. Governmental. The subject of research in the field of the environment is due to the lack of interest in auditing, monitoring and treating pollution, which relates to most aspects of the environment, and one of the most important recommendations is the necessity of using environmental performance evaluation indicators to measure and track environmental activities and programs carried out by the unit in order to improve internal environmental audit procedures.

Keyword : Audit , internal audit , performance , evaluating environmental performance.

Introduction

Firstly:-Research problem

Taking into account environmental matters in government units comes in basic business, which reflects the positive aspects of the reality of those units, but this requires activating the role of internal audit, which witnesses a deficiency in carrying out procedures calendar the performance Environmental Therefore, this deficiency is reflected in monitoring And

Implementing environmental improvement requirements in That units and the following question can be formulated:

(Does internal audit play its role in evaluating the environmental performance of government units in accordance with the requirements of relevant standards?)

Secondly:-research aims

The research aims to achieve the following objectives:-

A- Presentation of the frameworks for evaluating environmental performance in terms of its objectives, indicators, and stages of performance evaluation

B- Explaining the conceptual framework for environmental auditing in terms of objectives, importance and types

C- Determining requirements Environmental audit It is prepared according to relevant standards

Third:-research importance

The importance of the research is that it is an attempt to focus on improving and preserving the environment Promote environmental awareness and Improving the environmental performance of government units Complying with environmental regulations and legislation and increasing transparency and accountability And solving environmental problems through internal auditing's role in evaluating environmental performance based on the equipment's requirements in accordance with relevant standards

Fourthly:-Research hypothesis

The research is based on the following main hypothesis

Establishing a framework for the requirements that should be present in the internal audit program based on the known environmental performance evaluation of relevant standards leads to improving environmental audit procedures.

Fifth:- Complex and He meant research

The research community represents the health sector in the Ministry of Health and the research sample (the city of medicine district) was chosen for several reasons:

أ- An environment suitable for applying and testing the research methodology.

ب- Availability of the information and data required to complete this study.

ج- The importance of the activity of this department and its direct connection with society through evaluating a health service according to various activities that the researcher deems necessary to study and identify the strengths and weaknesses.

Sixthly:-Research Methodology

The research on the theoretical side relied on the deductive approach by referring to sources and reality related to the topic, and the inductive approach on the practical side by studying Survey The reality of auditing procedures Environmental And in evaluating performance and areas for improvement Proposing an environmental audit program

Seventh: -Data collection methods

The following sources were relied upon to collect data and information on the theoretical and practical aspects of the research:

- 1- The theoretical aspect was based on:
 - a- Arabic and foreign books and research.
 - b- Related letters and theses.
 - c- International Information Network Internet.
- 2- The practical aspect depends on:
 - a- Survey list prepared according to relevant standards
 - b- A proposed audit program based on environmental audit requirement
 - c- **The second axisAn introductory introduction to internal auditing and environmental performance evaluation**

Firstly:-internal audit

1- identificationinternal audit

The concept of internal audit has developed significantly as a result of the development of economic projects. It is no longer just a means of preserving cash and the main function of ensuring the achievement of the objectives of the economic unit and one of the best ways to avoid risks in the economic unit. Effective internal audit is essential for any economic unit because it contributes to the implementation of policies and objectives(Tamimi, 2021) defines internal audit as in Table No. (1)

Table (1) Definitions of environmental auditing

internal audit	Source
The Institute of Internal Auditors defines it as an independent and objective assurance activity aimed at adding value and improving the operations of the economic unit. It helps the economic unit achieve its goals by providing a systematic approach to evaluating and improving the effectiveness of risk management, control and governance processes	((Jennifer, 2010)
The International Federation of Accountants defines internal audit as all the evaluative activities carried out by the economic unit in order to help it evaluate and improve its efficiency, risk management and internal control processes.	(Abu Jibril, 2016: p. 792)
It is an activity designed to increase value and improve organizational performanceThis activity can help achieve the objectives of the economic unit by following an approach to improving and evaluating risk management, control and governance processes through activities in an independent and objective manner.	(Handoyo, et, 2021)
It is a set of procedures and means adopted by the government unit administration in developing the organizational plan for the purpose of protecting assets, ensuring the accuracy of accounting and statistical data, achieving productive efficiency, and ensuring employees' adherence to established administrative policies and plans.	(Abdul Amir, Abd, 2024)

Source: Prepared by the researchers

The researchers believe that internal audit can be defined as being an independent internal process carried out by a person or group of people from within the economic unit by ensuring that all internal control systems operate correctly and effectively in order to serve the administration and ensure the application of all applicable laws and policies. Identifying deviations, if they exist, and taking corrective measures.

2- Objectives of internal audit

Internal audit evaluates the integrity and application of financial and environmental controls and prepares a report in order to achieve the following objectives (Omar, 2021: p. 102): -

- a- Ensuring the adequacy of controls over the receipt, preservation and use of financial and environmental resources
- b- Make sure Reliability, integrity and accuracy of environmental data and information and their analysis
- c- Follow up and evaluate the implementation of environmental plans and policies
- d- Verifying the values of environmental assets and liabilities and matching them with the books
- e- Raise efficiency through training while adhering to policies and procedures

3- The importance of internal audit

Develop Auditing Inside Y Significantly over the years The latter, as a result of the development of economic conditions And environmental It has developed into an independent service evaluation activity The government unit and highlights the importance of internal audit (Ayoub, 2013)

- a- Internal audit establishes basic principles and standards Environmental Necessary for internal auditors to help them complete their work to ensure the achievement of the government unit's objectives.
- b- The extent of the administration's success in achieving the requirements of preserving the environment to ensure that the government unit continues to practice the activity
- c- The existence of auditing standards that internal auditors adhere to is necessary for the external auditor because they demonstrate the efficiency and effectiveness of internal auditing
- d- Ensure the extent of employees' commitment to implementing environmental policies and regulations specified by senior management in government units as a basis for implementing environmental activities in all aspects.
- e- Providing preventive services through the ability of internal audit to provide confirmation of the government unit's ability to protect assets and prove its ability to continue.

Second: Evaluation of environmental performance

1- Definition of environmental performance evaluation

The emergence of ideas of sustainable development and social responsibility for economic units has contributed to reconsidering the concept of environmental performance. Sustainable development works to create the principle of balance between the economic dimensions and the environmental dimensions in achieving the financial goals and environmental goals that link the economic unit. Performance has become considered a necessary structure in the composition of the economic unit. Through it, it is possible to know the extent of the unit's development in terms of interest in preserving the environment (Zabin, Al-Kinani, 2022: p. 69), and environmental performance can be defined as shown in Table No. (2)

Table (2) Definitions of environmental performance evaluation

Definition of environmental performance evaluation	Source
It is a set of indicators that reflect the extent of the environmental efficiency of a government unit in achieving environmental goals. The correct evaluation of environmental performance is the first and essential step to making the environmental management system effective for real improvement.	(Perotto et al., 2008)
It is a basic element for management to measure the environmental impacts of a governmental unit on natural systems and ecosystems such as water and air, meaning it reflects the positive or negative impacts on the environment.	(Sutantoputra, Lindorff, 2012)
It is a process based on indicators whose goal is to demonstrate the effectiveness of environmental performance in order to give management the opportunity to take all environmental measures to make appropriate decisions to preserve and protect the environment.	(Lina, Faryal, 2022)

Source: Prepared by researchers

The researchers believe that environmental performance evaluation can be defined as a tool used by the economic unit to measure environmental problems, which relies on a set of indicators to analyze and evaluate environmental information in order to combat pollution and reduce environmental expenses.

2- Objectives of environmental performance evaluation

Evaluating environmental performance contributes to achieving the following goals(Najm, 2012)

- a- Achieving a better understanding of the effects of the economic unit on the environment
- b- Providing a basis for measuring operational and environmental performance
- c- Detect opportunities to improve energy and resource efficiency
- d- Determine the extent to which goals and objectives are achieved
- e- Clarifying the extent of compliance with laws and legislation
- f- Increase workers' environmental awareness.

The researchers believe that one of the goals of evaluating environmental performance is

- d- Evaluating environmental performance is an important means of comparing different alternatives to activities and policies. Through this evaluation, alternative activities are analyzed and the most effective and least harmful to the environment are chosen.
- e- Developing environmental procedures in the economic unit in order to achieve better environmental performance
- f- Encouraging scientific research and innovations in preserving the environment and improving environmental performance

Third: The role of internal audit in evaluating environmental performance According to standards

In order to conduct an evaluation of environmental performance, the auditor must rely on a set of standards that govern environmental activity through its adoption of standards Which

is one of the important standards in the field of the environment, and the contents of ISO related to environmental auditing can be classified into:

A- Environmental management system ISO14001

It is part of the overall administration that includes the organizational structure, planning activities, responsibilities and procedures for implementing, reviewing and maintaining environmental policies. These specifications require units to pay attention to the environmental aspects of their activities as well as control the effects of their activities and require that the unit establish and implement an environmental management system. And maintain it and improve it constantly (NagaRJawad, 2015)

B-General principles of environmental auditing ISO14010

This standard defines the general principles of environmental auditing. One of the most important factors in the audit process is ensuring the credibility and reliability of the audit. This standard requires that members of the audit team be independent from the activities they audit. In addition, the standard requires auditors to define in advance the scope and objectives of the audit, and to ensure that the evidence evaluated and the results reported do not include issues outside the scope. Finally, the standard also requires that all audit findings be communicated to the client in a written report. (Kelly, Deep, 2002)

C- A guiding document used to audit the environmental management system ISO14011

It is a guidance document used to audit the environmental management system. It is a list that applies to all shapes and sizes of economic units, with its focus on the necessity of preparing an audit plan that must be reviewed and approved. It also addresses audit procedures, and includes the information contained in it. This document presents the stages of carrying out the environmental auditing process for management systems. Environmental The main steps within this standard process include: ((Kelly, Deep, 2002

- Determine audit objectives
- Defining the roles, responsibilities and activities of the audit team
- Initiate the audit and prepare the audit
- Carrying out the audit and documenting the audit reports

Other typical audit objectives may include:

- Determine whether the EMS is properly implemented and maintained
- Identify areas for improvement in the environmental management system
- Evaluate whether the internal management audit process is capable of ensuring the continued adequacy and effectiveness of the environmental management system

Dr-Guidelines for environmental auditing(Qualification standard for environmental auditors) ISO14012

The qualifications standards specify environmental auditors from inside and outside the economic unit. This standard stipulates that the auditors must have an academic level and

practical experience in the environmental aspect, and the auditors must have acquired the development of skills and knowledge in some or all of the following (survivalRJawad, 2015)

- Environmental science and technology
 - Technical and environmental aspects of operations management
- Needs related to environmental laws, instructions, and documents related to environmental administrative sciences

Standards have been developed (ISO14011, ISO14012, and ISO14013) to provide guidance regarding environmental auditing and have been developed in one standard, ISO 19011, which allows the economic unit to rely on one standard to assist it in the environmental auditing process. Its goal is to ensure the inclusion of costs resulting from fines, waste disposal expenses, and other costs. Environmental information in the financial statements, continuous improvement, determining the level of environmental knowledge among auditors, ensuring the quality of environmental information, proposing measures to prevent pollution, and working to reduce its cost or make it costless (ISO19011:2018)

f- Environmental performance evaluation indicators:-

Environmental performance evaluation indicators can be classified into (Mohammed, Ashur, 2023)

a- Environmental management indicators: - These include administrative initiatives that affect the environmental performance of the economic unit, which means (the regulatory framework for environmental management, management systems and relevant documents, administrative commitment to environmental issues, and communications with internal and external stakeholders)

b- Environmental status indicators: - They include details about the state of the local, regional, international, or global environment, such as the thickness of the ozone layer, the average global temperature, and the level of pollution in the air, soil, and water..

C- Environmental performance indicators are divided into two parts as follows:

- Environmental operational indicators related to the technical parameters of the product, and standards for use of the product
- Environmental impact indicators: - Refer to outputs such as total consumption of waste, materials, water and energy, as well as gas emissions.

These indicators help determine the most important environmental impacts and show and link the environmental goals of the economic unit. The performance evaluation indicator is a specific description of environmental performance, such as



Figure No. (1) prepared by the researchers

In designing the survey list in the practical aspect, the researchers relied on standards(ISO 14000) for the environment and environmental auditing

a. Planning the environmental internal audit process

The internal environmental audit process is planned through (Al-Hassan, 2018: pp. 92-93)

- أ- Identify the nature of environmental activity subject to audit
- ب- Identify the services provided by the entity subject to environmental audit.
- ت- Identify the nature of the legal legislation that directs the course of action in accordance with environmental matters.
- C-Return to previous audit reports and identify notes that have not been settled.
- D- Identify local, regional and global standards and indicators.
- د- Pre-determining the environmental activities that will be audited, which fall within the activity of the government unit
- و- Ensure the scope of work represented by local or international standards and standards to which the government unit adheres

b. Proposed procedures for implementing environmental auditing

The environmental audit process is carried out by following a number of procedures and steps (Al-Jubouri, Al-Ali, 2023)

Table (3): Proposed procedures for implementing environmental auditing

<p>The first step is to identify the type and nature of the environmental activities being audited, review international guidelines and standards related to the environment, learn about the responsibilities of each department, the form and contents of the environmental audit report, methods of protecting information specific to the unit being audited, and the possibility of seeking the assistance of specialized experts and internal auditors to complete the process. Environmental audit.</p>	<p>Learn about medical activity</p>	<p>1</p>
<p>Both the internal audit team and experts participate in planning the environmental audit process, so planning must be done comprehensively to audit the activities and work of the government unit to verify the extent of its compliance with environmental laws, by following a new approach to auditing financial statements.</p>	<p>Planning the environmental audit process</p>	<p>2</p>
<p>The auditor collects evidentiary evidence by following several procedures to obtain appropriate evidence characterized by credibility and reliability, as he works on writing and documenting the audit work. The most important evidence that can help in the environmental auditing process is examination, observation, the auditor's inquiry from those who have sufficient knowledge inside and outside the government unit being audited, and the auditor conducting personal interviews within the economic unit being audited with a number of its officials in the areas of preparing financial and non-financial information. Regarding the unit's environmental policies, the auditor makes comparisons inside and outside the unit, within the unit for its employees, by comparing their disease rates and the number of deaths, and an external comparison of the complaints of those dealing with the unit, in addition to verifying whether there is coordination between the financial information in the financial statements and the non-financial information. related to the environment.</p>	<p>Collecting evidence</p>	<p>3</p>
<p>The activity and work of the government unit are audited with the aim of arriving at confirmation that indicates the unit's commitment to environmental laws and regulations, by verifying the veracity of the unit's senior management's claims that its activities and work take into account the environmental dimension. This confirmation and verification is done in accordance with international standards related to auditing and sustainability, as there are no special standards. In environmental auditing, the auditor verifies the accuracy of the clarifications, data and environmental information contained in the financial statements. This is done in accordance with international auditing standards and standards for protecting the environment and achieving sustainability. Work is done to examine and audit all elements of the financial statements, from evaluation, presentation and financial disclosure, all the way to pledges and rights. The environmental audit process is carried out by independent auditors who have scientific knowledge, competence, and practical experience. The auditor reaches the required confirmation and communicates the results of the unit's activities and work and the related weaknesses in risk management and proposed treatments. The result is expressed through what results from The environmental audit process consists of written and documented information provided to users and stakeholders.</p>	<p>Financial Statements</p>	<p>4</p>

**The third axis: - The reality of internal environmental auditing in the research sample
First: Medical City Educational Department**

The Medical City Department is one of the important educational health institutions in Iraq, due to the presence of medical, advisory, and educational staff with diverse specializations. It was established in 1970 according to Law No. (145) of 1970 in the name of the Medical

City Foundation, and its name was changed to the Medical City Department in 1980. It is located in the center of Baghdad and on The bank of the Tigris River from the Rusafa side in the Bab al-Muadham area Medicine: The department includes the following health institutions (7 hospitals, 11 specialized centers, 2 specialized institutes and the Higher Institute for Health Professions).

Second:-The Audit Department in the Medical City Department

The Audit Department examines and ensures that the financial operations and activities are in compliance with internal and international standards, relevant policies and laws, and is the work of the Internal Audit Department employees. The department undertakes the tasks of verifying and examining all financial operations that comply with the laws, identifying deviations, and providing recommendations regarding procedures. Correcting, preparing reports, and preventing any incorrect financial transaction The internal audit department includes the pre-disbursement audit division, the post-disbursement audit division, and the follow-up division. The number of staff is approximately 30 employees.

ThaLthA: - Survey list of the reality of environmental auditing in the research sample

The researchers prepared a survey list that included many requirements ISO14001) (which should be present in the research sample in order for internal audit to evaluate performance. It has been distributed 30 form, and 30 forms were returned 100% Below are the results of the analysis of the survey list

1- Demographic information

a- Gender:

Schedule (4) Distribution of sample members according to gender.

The ratio%	Repetition	Gender
60	18	male
40	12	feminine
100	30	the total

Source: Prepared by the researchers

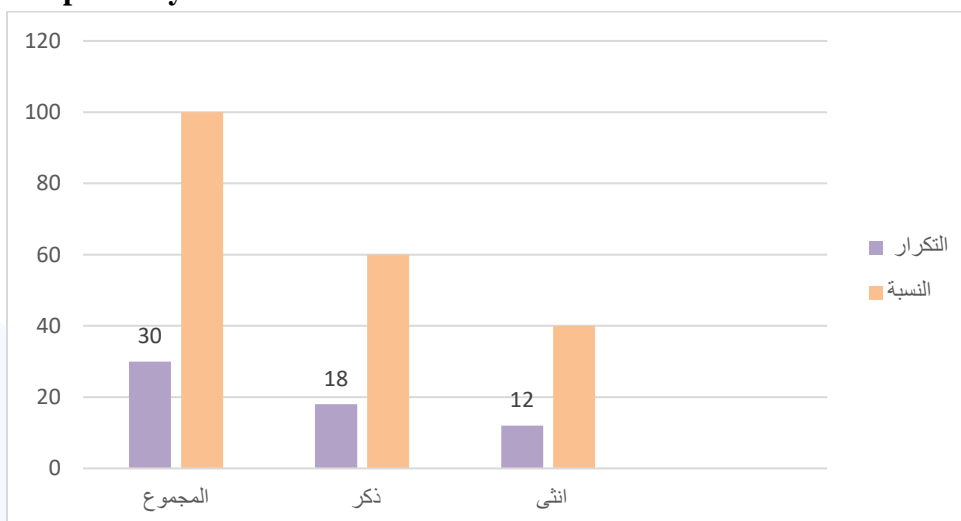


Figure (2) prepared by the researchers Using a program Word2021

From the table and figure above, we note that the sample chosen to answer the survey list is that the majority of the sample members are males, if the percentage of males is (60%) while the percentage of females is (40%).

B- Job title:

Schedule (5) Distribution of sample members according to job title

The ratio%	Repetition	Career Title
3.333	1	M.Accountant
10	3	accountant
3.333	1	Senior accountant
16.667	5	Assistant Account Manager
10	3	Account Manager
13.333	4	M. Auditor
16.667	5	Auditor
3.333	1	Assistant Audit Manager
6.667	2	Chairman of the body
3.333	1	Senior Chairman
13.333	4	Other
100	30	the total

Source: Prepared by the researchers

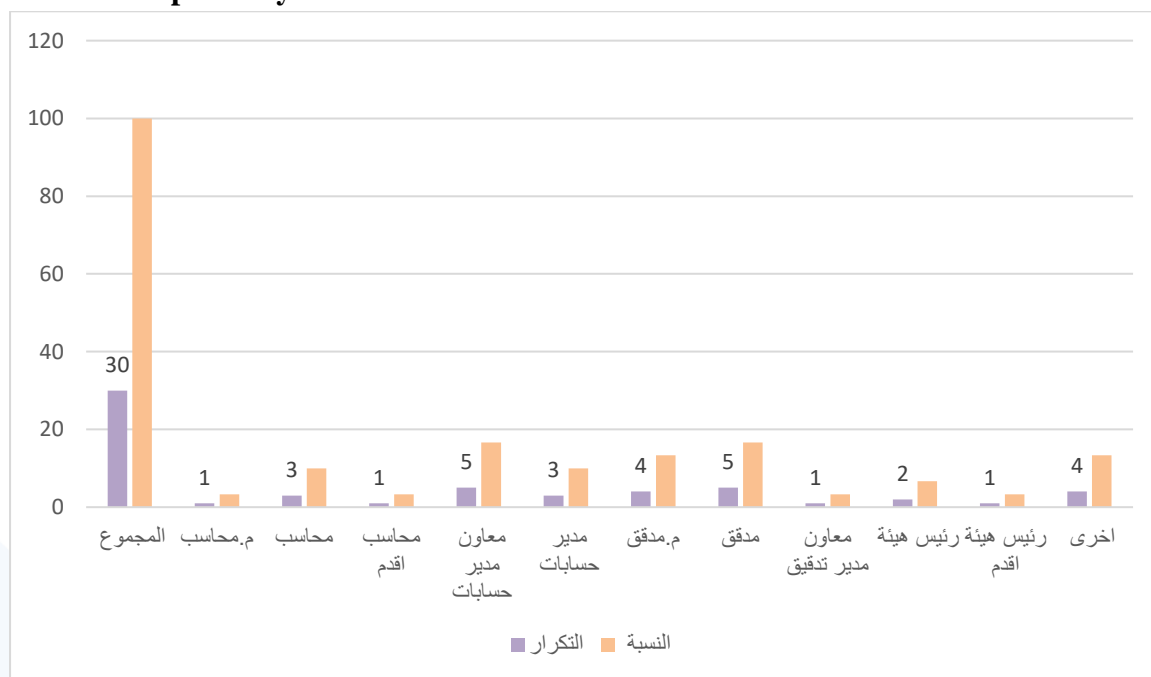


Figure (3) prepared by the researchers Using a program Word2021

From the table and figure above, we notice that the sample chosen to answer the survey list had the largest percentage with the title of auditor and assistant director of accounts, reaching (16,667), followed by the job title of auditor, with a percentage of (13,333).

C-Age

Schedule (6) Distribution of sample members according to job title

The ratio%	Repetition	the age
10	3	Less than 30 years old
56.66	17	From 31 - 40 years old
26.67	8	From 41 - 50 years old
6.67	2	More than 50 years
100%	30	Starvation

*Source: Prepared by the researchers

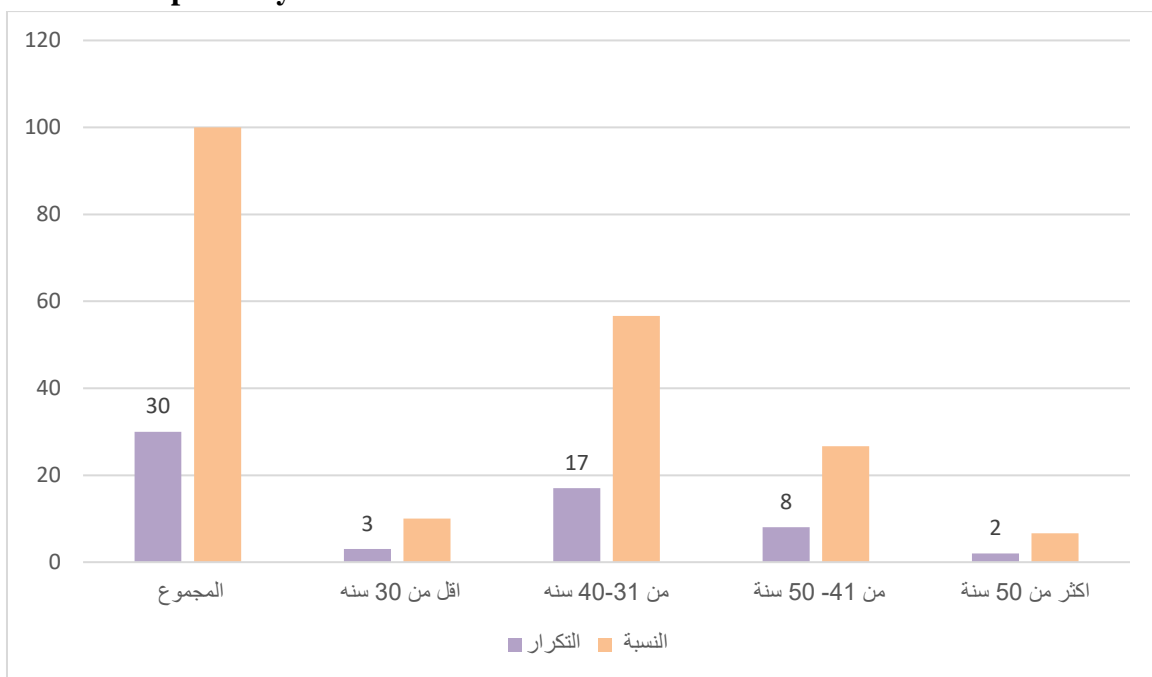


Figure (4) prepared by the researchers Using a program Word2021

From the table and figure above, we notice that the sample chosen to respond to the survey list was of people of different ages in the government unit. The largest percentage was of 31-40 years of age (56.66%), who have sufficient experience to practice the auditing profession, which is a good indication of the availability Of experience .

1- Academic achievement

Schedule (7) Distribution of sample members according to academic achievement

The ratio%	Repetition	Qualification
83.334	25	Bachelor's
13.333	4	Master's degree or equivalent
3.333	1	Doctorate or equivalent
100	30	the total

*Source: Prepared by the researchers

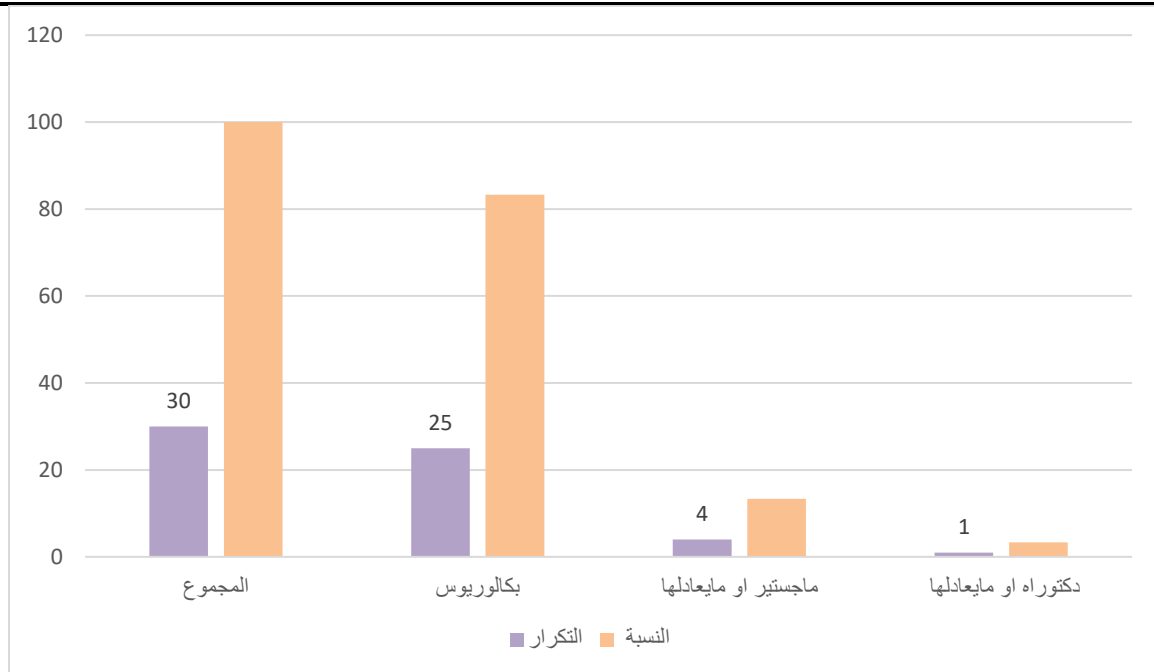


Figure (5) prepared by the researchers Using a program Word2021

From the table and figure above, we note that most of those who contributed to answering the survey list were holders of a bachelor's degree, with a percentage of (83.33) out of the total sample. Likewise, holders of a master's degree and its equivalent came in second place, with a percentage of (13.33), and that the percentage of doctoral degrees reached (4.35). This means the availability of the required academic qualifications in the field of accounting and auditing, which facilitates the work of auditing and evaluating environmental performance.

2- Scientific specialization:

Schedule(8) Distribution of sample members according to scientific specialization

The ratio%	Repetition	Scientific specialization
63.334	19	accounting
20	6	business management
10	3	Finance and Banking
3.333	1	Chartered Accounting
3.333	1	Administrative cost accounting
100%	30	the total

*Source: From the work of the researchers

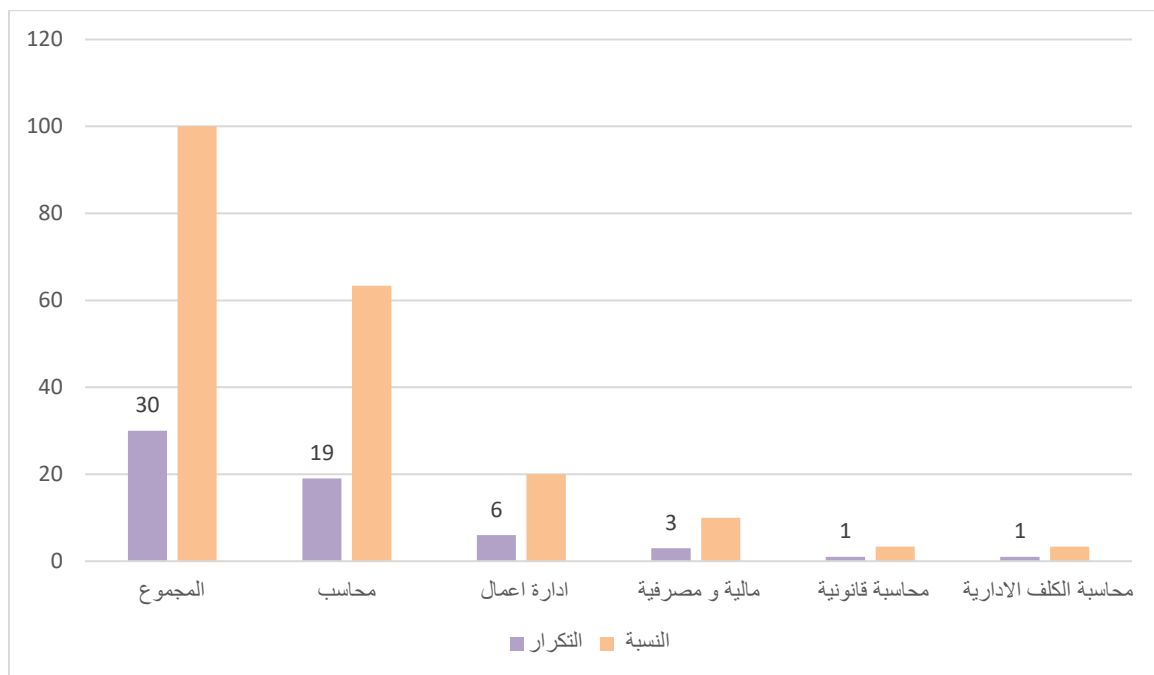


Figure (6) prepared by the researchers Using a program Word2021

From the table and figure above, we note that the sample chosen to answer the survey list were those with academic qualifications in accounting With a percentage of (63.334%), business administration specialization comes in second place with a percentage of (20%), followed by finance and banking specialization with a percentage of (10%), legal accounting specialization, and administrative costs specialization with a percentage of (3.333%). This indicates that the majority of the sample members are specialists. In accounting, this is good evidence of the efforts and expertise required to implement the process of evaluating environmental performance

3- Years of Experience:

4-

Schedule (9) shows the distribution of sample members according to the number of years of experience.

The ratio	Repetition	Years of Experience
26.667	8	Less than 5 years
20	6	From 5 - 9 years
33.333	10	From 10 - 14 years
20	6	15 years and over
100	30	the total

*Source: from Prepared by the researchers

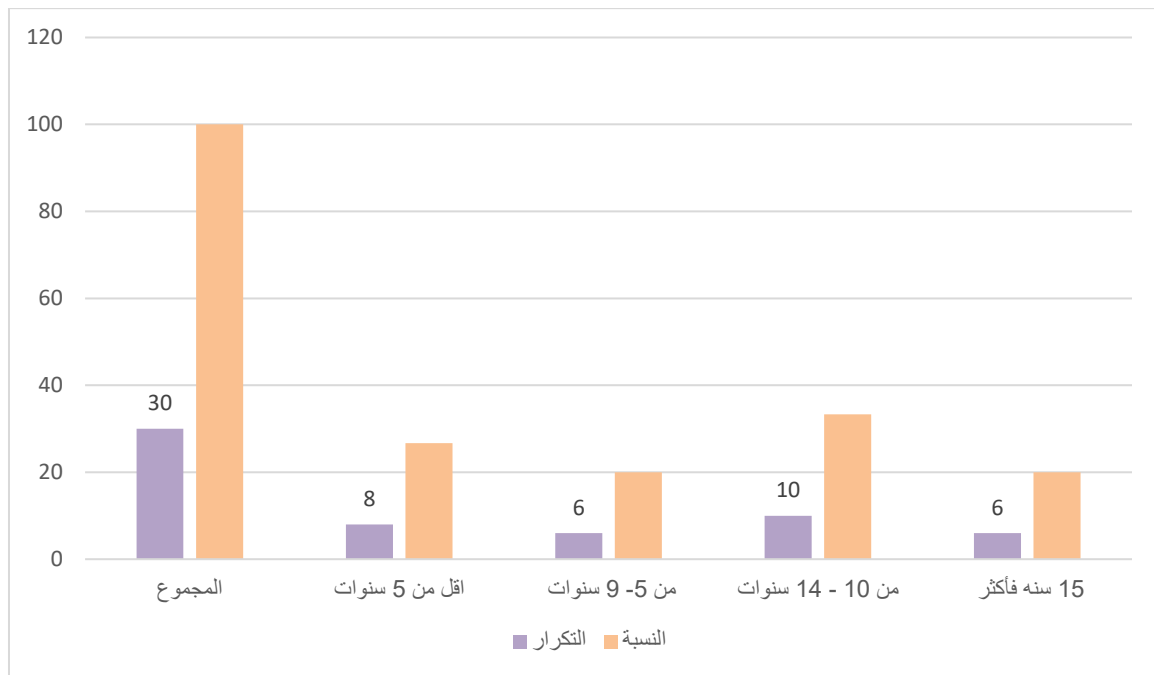


Figure (7) prepared by the researchers Using a program Word2021

From the table above, we note that the sample chosen to respond to the survey list had different numbers of years of service in the economic unit, and this gives an aspect of participation and exchange of work experiences between the old generation of employees and the younger generation new to service, where the largest percentage of years of experience ranged from (10-14 years, at a rate of (33,333%), and the lowest rate was (5-9) years, and 15 years or more, at a rate of (20%). This is a good indicator that can explain the result of the environmental performance evaluation.

2- Results of the survey list analysis

Table (10): Results of the survey list analysis

Percentage not applied	Applicable percentage	the total	Not Applicable	Applied	T
					1-The role of auditing in evaluating environmental performance
76.667	23.333	30	23	7	The first question
63.333	36.667	30	19	11	Second question
76.667	23.333	30	23	7	Third question
70	30	30	21	9	Fourth question
73.333	26.667	30	22	8	Fifth question
63.60	40	30	18	12	Sixth question
76.667	23.333	30	23	7	Seventh question
56.667	43.333	30	17	13	The eighth question
73.333	26.667	30	22	8	The ninth question
76.667	23.333	30	23	7	The tenth question
					2-The role of environmental auditing in enhancing the information content of financial statements

70	30	25	21	9	First question
83.333	16.667	30	25	5	Second question
56.667	43.333	30	17	13	Third question
73.333	26.667	30	22	8	Fourth question
90	10	30	27	3	Fifth question
73.333	26.667	30	22	8	Sixth question
76.667	23.333	30	23	7	Seventh question
76.667	23.333	30	23	7	The eighth question
66.667	33.333	30	20	10	The ninth question
67.667	23.333	30	23	7	The tenth question
60	40	23	18	12	Question eleven

Source: Prepared by the researchers

From the results of the table above, we can show the following

- 1- Most of the answers of the research sample, which included staff members in the Medical City Department and the Auditing Department, to the questions asked were not applied, which means a lack of interest in the aspect of environmental auditing and performance evaluation, and this is due to the lack of a legal obligation that includes the requirements for environmental auditing and environmental performance evaluation, as the department Internal audit (ensures all financial operations, prepares financial reports, and provides recommendations)
- 2- There is no program or planning for the environmental audit process carried out by the Internal Audit Department
- 3- The internal audit department in the research sample does not disclose environmental information in its reports and does not prepare environmental reports to identify environmental violations and the effects that occur as a result of the violations.
- 4- There is no accounting system to collect data on activities and their impact on the environment
- 5- The financial statements do not present environmental revenues and expenditures separately from general revenues and expenditures
- 6- There are no records of environmental assets and liabilities in the research sample district
- 7- The internal audit department in the research sample unit does not exercise oversight over environmental events and activities, and there are no specific environmental policies that are adhered to and environmental programs that are implemented within the research sample unit.
- 8- The internal auditor in the research sample unit does not evaluate environmental performance, as most of the answers to the list were that they are not implemented.
- 9- Weak attention of internal audit to environmental risks, as the internal audit department does not assess the extent of environmental pollution and its impact resulting from activities

3- The proposed audit program based on environmental audit requirements

Through the researchers' knowledge of the internal audit procedures in the research sample and the results of the analysis of the survey list, the researchers proposed an environmental

audit program that can be relied upon in environmental auditing to avoid the deficiencies that were diagnosed based on scientific foundations in accordance with international auditing standards and related standards.

Table (11): Proposed environmental audit program

the program	Paragraph	T
Determine goals and scope		1
Identify activities related to environmental impact	1	
Identify the unit's activity from the following aspects	2	
أ- Environmental protection measures		
ب- Worker protection measures		
Environmental audit team		2
Ensure the experience of the audit team members in environmental affairs	1	
Hire an external expert	2	
Training and qualification of the audit team		3
Ensure that the internal audit team is trained on environmental standards	1	
Ensure the development of technical skills for auditing and analysis	2	
Ensure the development of the audit plan	3	
Ensure environmental performance evaluation (positive and negative impacts)	4	
Verify the means used to prevent contamination	5	
Ensure the process of reducing and recycling waste	6	
Ensuring the suitability of official sites for burying medical and non-medical waste	7	
Improving environmental performance		4
Check the number of regular containers	1	
Check the number of cleaning workers	2	
Check the amount of waste	3	
Compliance with laws and legislation		5
Verifying the laws and legislation that govern the unit's activity	1	
Examine the method of treating and disposing of waste	2	
Ensure that environmental protection conditions are met	3	
Check the amount of energy consumed	4	
Checking the average quantity of drinking water	5	
Auditing procedures		6
Examination of medical waste disposal procedures (methods of waste collection and isolation)	1	
Wastewater disposal inspection	2	
Ensure the use of air purification equipment in operating rooms	3	
Diagnosing the negative effects of sewage network breaks	4	
Ensure that water pollution is measured and monitored	5	
Ensure that the amount of radiation to which workers are exposed is measured	6	
Environmental data and information		7
Ensure that there is a database to record pollution incidents and the measures taken when they occur	1	
Ensure that periodic medical examinations are conducted for those working on radiation devices	2	
Estimating expenditures on environmental damage caused by the unit	3	

Source: Prepared by the researchers

Fourth axis: Conclusions and recommendations

1-Conclusions

- 1- Internal audit does not contribute to improving environmental performance, which negatively affects the efficiency of using resources and improving the environment
- 2- The health sector suffers from a clear lack of laws and legislation that govern environmental activities, and the research sample is an example of the lack of application of environmental laws and legislation.
- 3- The weak performance of the economic unit that is the subject of research in the field of the environment due to the unit's weak interest in auditing, monitoring and treating pollution related to most aspects of the environment and the unit's failure to implement the standard specifications for environmental management (ISO14000)
- 4- There is no specialized team to conduct environmental audits and specialize in evaluating environmental performance
- 5- From the analysis of the survey list, the largest percentage was not implemented, and this percentage supports the lack of a role for environmental auditing in evaluating environmental performance in the research sample unit and the absence of any environmental auditing program, as the role of the internal audit department is limited to By verifying all financial operations, preparing financial reports, and providing recommendations only
- 6- The internal audit department in the research sample does not disclose environmental information in its reports and does not prepare environmental reports to identify environmental violations and the effects that occur as a result of the violations.
- 7- There are no records in the research sample district for environmental assets and liabilities, and the financial statements do not display environmental revenues and expenditures separately from public revenues and expenditures.
- 8- Lack of interest in environmental issues and the internal audit department's weak interest in environmental risks

2-Recommendations

- أ- Induction To make environmental auditing mandatory and create standards that help the internal audit team in evaluating environmental performance And Imposing penalties and fines on economic units in the event of non-compliance with pollution levels
- ب- The internal system includes the goal of protecting and improving the environment as one of the main tasks that must be adopted by government units, with the addition of a new division to the internal audit and control department called the Environmental Audit Division.
- ت- It is necessary to train and qualify the audit team to carry out environmental audits and seek the assistance of environmental experts
- ث- necessity Using environmental performance evaluation indicators to measure and track the environmental activities and programs carried out by the unit in order to improve internal environmental audit procedures.
- ج- Urging work to separate environmental revenues and expenditures from public revenues and expenditures and opening special records for environmental assets and liabilities.

- ح- The need for the internal audit department to disclose environmental information and include reports on environmental activities
- خ- The Internal Audit Department adopted a program Auditing The proposed environmental fProcedures for verifying compliance with environmental legislation

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Supplement

Not Applicable	Applied	Paragraphs	T
		The role of auditing in technologyAndEnvironmental performance	1
		Is the internal control system examined to diagnose environmental risks?	The first question
		Was the audit process planned according to a plan based on environmental risks and identifying priorities for audit activity?	Second question
		Is an audit program prepared that takes into account aspects of environmental auditing?	Third question
		Do you follow specific environmental auditing procedures for all activities of the economic unit based on relevant international and local auditing standards?	Fourth question
		Does the audit have teams specialized in auditing?WeeEnvironmental performance and conducting environment-related audits.	Fifth question
		Is the economic unit’s compliance with environmental policies and relevant laws monitored, for example Public Health Law No. (89) of 1981 and its amendments pursuant to Law No. (20) of 2021, and Environmental Protection and Improvement Law No. 27 of 2009?	Sixth question
		Are the procedures for controlling environmental risks resulting from environmental activities specified in accordance with a standard?ISO 14001 (medical waste, water and energy).	Seventh question

		Are the effects of workers' exposure to environmental pollution audited?	The eighth question
		Is the extent of environmental pollution from the environmental activities mentioned above evaluated according to a standard?ISO14001.	The ninth question
		Does the audit report prepare the results of the environmental audit and include - Identifying aspects of environmental violations. - The impact that occurred as a result of environmental violations. - Recommendation to address environmental violations to senior management	The tenth question
		The role of environmental auditing in enhancing the information content of financial statements.	2
		Is there an accounting system for collecting data on environmental activities and their environmental impacts, which provides objective evidence of environmental actions?	The question the first
		Does the economic unit rely on the cost accounting system to solve all the problems facing the measurement and disclosure of environmental costs in the financial statements?	Second question
		Are the laws and instructions related to the environment adhered to when auditing the financial statements?	Third question
		Are the accounting policies followed in recording financial operations related to environmental activities presented in the financial statements?	Fourth question
		Are the accounting treatments for the effects of the local environment in the financial statements audited in accordance with international accounting standards in the public sector (Ipsas).	The questionFifth
		Is it ensured that accounting records are kept for environmental assets and liabilities?	The questionVI
		Is it verified that environmental information is presented in the financial statements in a way that provides the qualitative characteristics of accounting information to serve the users of those statements?	The questionSeventh
		Is the statement of financial position (balance sheet) presented separately for environmental assets and liabilities with the analytical statements attached to the financial statements?	The questionVIII
		Is the budget implementation account list presented separately from environmental revenues and expenditures?	The questionNinth
		Do you display a cash flow statement? - Revenues: Are the general revenues of the economic unit separated from revenues related to environmental activity? - Expenses: Are the unit's general expenses separated from environmental expenses? - Changes in debit and credit accounts: Are the changes that occurred in the above accounts separated by environmental activities? - Uses: Are the accounts of the general trusts of the economic unit separated from the trusts related to environmental activities?	The questionThe tenth
		Is management's disclosure of environmental information ensured in its report?	The question isSharpten