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The Role of Internal Auditing in Improving Performance of Health Institutions to Achieve Sustainable Development

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Abstract. The health internal audit is a tool through which the strengths and weaknesses of the internal control system are discovered, with a review of the components of an effective control system, so the study aims to demonstrate the role of the health internal audit in improving the performance of health institutions to achieve sustainable development and to identify the control activities that help improve The problem was to understand the role of internal health audit in improving the performance of health institutions and its role in achieving sustainable development in the study sample (Al-Diwaniyah Teaching Hospital), and this was accomplished by making the basic assumption that internal audit The health care role is to improve the performance of health institutions to achieve sustainable development, and the study has reached a number of conclusions, the most important of which are the health internal audit, with the presence of an effective internal control system that works to ensure the achievement of goals and helps management in making appropriate decisions and striving to improve performance, which in turn contributes to achieving development. The study recommended the necessity of integrating the health internal audit with the internal control system to diagnose deviations and work to address them, which contributes to improving the performance of health institutions to achieve the goal of sustainable development and good health, ensuring a healthy life and promoting well-being for all

Keywords. health internal audit, health institutions, sustainable development.

INTRODUCTION

Health institutions face challenges with the surrounding external environment and technological developments on the one hand and a lack of supplies and resources on the other hand (18:534), so it has become necessary for them to work on making changes in the ways of conducting their work to face problems, improve services and reduce costs (19:56). The health procedure is a tool for directing these systems in health institutions in a way that ensures the achievement of the dimensions of sustainable development and the performance and level of health services are improved through the preventive and curative functions they provide. Health institutions and the integration of all their three levels, represented by the level of primary health care, which includes services provided in health centers, and the level of secondary and tertiary health care, which includes hospitals and specialized health centers, is positively reflected on the productivity of the worker and society that enables him to continue to perform his work actively and to show transparency. For confidence in accounts and progress in health and sustainable development, the need arose to clarify the role of auditing the services of health institutions in contributing to achieving sustainable development, as the audit function is no longer confined to financial auditing, but rather includes all functions and activities performed by the economic unit, which puts these institutions under pressure not only about their social and environmental performance, but about information related to sustainable development, which takes into account the economic (20:33), social, and environmental aspects. To achieve the goals of health

and sustainable development, this should be done through the presence of an internal health audit. Health and sustainable development are linked to the personal needs of individuals and have a great impact on human life.

-Research model: in order to find out the variables of the research, we have adopted the default research model, as shown in Figure (1)

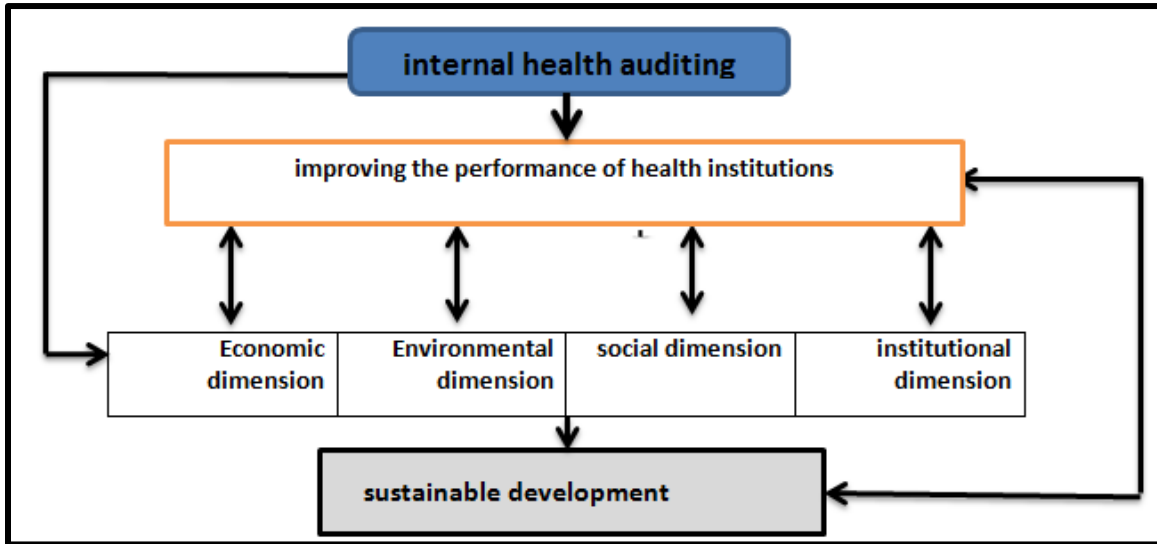


FIGURE 1. The default research model

THE METHODOLOGY

Problem Study

The health sector has recently received great attention, especially in light of the epidemics that threaten all kinds of life on the planet, which directed most business sectors of all kinds to develop this sector and invest in achieving high levels of performance that are essentially compatible with the services needed by patients. To achieve this, high monitoring of hospital performance is required through the introduction of the concept of health internal audit in order to improve the performance of these institutions and achieve sustainable development in its environmental, economic, and social dimensions (What is role of internal auditing in improving performance of health institutions to achieve sustainable development?)

Hypotheses Study

The study is based on a main hypothesis that: (the internal health auditing has a role in improving the performance of health institutions to achieve sustainable development)

The following sub-hypotheses emerged from this hypothesis:

A - The internal health audit has a role in improving the performance of health institutions by achieving the dimensions of sustainable development (economic, social, environmental and institutional).

B - The internal health audit has a role in ensuring the achievement of the goal of sustainable development, good health, a healthy life, and the promotion of well-being for all.

Importance Study

The importance of the study stems from the importance of internal auditing for institutions in general and health institutions in particular, because health preservation and promotion is fundamental to human well-being and to achieving sustainable economic, social and environmental development, and providing health for all can contribute to achieving a better quality of life, and from this point of view it must be improved performance Health institutions to provide the best health services through the internal health audit of these institutions in a manner that achieves the dimensions of sustainable development.

Objectives Study

This study, seek to:

- A - Clarify the concept of health internal audit.
- b- Explanation of the role of health internal audit in improving the performance of health institutions to achieve sustainable development
- c- Determining the role of the internal health audit in raising the level of health services through improving their performance.

Sample and Research Tools

The researchers used a questionnaire, which was designed using the study (9). It has been modified to suit this study and its requirements, as it was designed on the basis of the five-point Likert scale (agree, neutral, disagree, completely disagree) and given these expressions a weight of “ranging from five (5) fully agreed” to one (1) I do not completely agree” in order to give objective results. The research community was represented in Al-Diwaniyah Teaching Hospital, while the research sample was represented by the nurses in this hospital, as the research sample amounted to (20) questionnaires distributed to a group of accountants at Al-Diwaniyah Teaching Hospital. to know the role of internal health auditing in improving the performance of health institutions to achieve sustainable development, and it was analyzed by the statistical program (SPSS). The researchers used the following statistical and mathematical methods to test the study hypothesis standard deviation, percentage, arithmetic mean, general arithmetic mean, frequencies.

LITERATURE REVIEW

1-(11) – entitled(The role of health internal audit in evaluating the internal control system in health institutions - a case study in the public hospital institution in Ghardaia) The study aims to identify the internal control system and determine the relationship between it and the internal health audit ,And study whether it contributes to evaluating the internal control system and determining the role it plays in order to improve performance and management in hospital institutions with the aim of raising the level of health services and the correlation coefficient to measure the relationship).

2- (9), entitled: Sustainable health development: challenges and future trends, an environmental, economic, and social approach.

This study aims to provide information related to health care facilities, identify barriers to sustainability (21:2), and suggest methods to improve effectiveness, and the study concluded that there is a need for clear communication between all decision-makers from design, planning and construction to operations and works to set goals early and implement and evaluate Communicating the results, which helps to facilitate the trends of health care sustainability, and the study recommended the necessity of Building national strategies for the sustainable design of health care, and working to increase modern technological and technical awareness in the hope of increasing productivity (22:805).

3- (10) - entitled: Evaluating the quality and performance level of health services in Palestinian hospitals.

The study aimed to know the extent of the possibility of applying an institutional work system in response to these dynamic variables (23:770), as it is necessary to improve the structure of health work in Palestine. Health services in all hospital sectors.

The current study is distinguished from previous studies in that it is one of the studies that searches for the role of internal health auditing in improving the performance of health institutions to achieve sustainable development, which the previous studies did not address

THEORETICAL SIDE

The Internal Health Audit and Its Role in Activating the Internal Control System

A- What is the internal health audit? The health internal audit combines the medical side, the administrative side, the financial and accounting side (24:186). The health internal audit procedures are guidelines for internal auditing in health institutions. The internal audit function is a major administrative tool to strengthen the internal control structure and help establish a culture of continuous performance improvement practices. It is an evaluation activity represented within the institution that aims to examine and evaluate the operational, accounting and financial aspects carried out by an internal body independent of the management of the institution to provide assurance to the senior management on the extent of policy implementation, performance measurement and evaluation of the internal control system and the adequacy of its design (14). It is one of the internal control tools, as it helps the administration to follow up and control all the operations, departments and centers of the activities of health institutions (6). The internal health audit is one of the elements of institutional control through its role in protecting the funds of health institutions and protecting the management plans against deviations, as a control tool. Therefore, the work of internal auditors must be structured, evaluated and controlled by directing them to practice internal auditing and providing a reference framework for the performance and enhancement of value-added audit services.

B-The nature of sustainable development :Sustainable development, with its economic, social and environmental dimensions, constitutes a necessary need for the advancement of human life in developing countries (25:10). The International Conference on Sustainable Development, which was held in (Johannesburg) in 2002, defined it as: Human rights and basic freedoms, including the right to development and respect for cultural diversity (Ghilan, 2009), and (Al-Shafi'i) defined sustainable development as the optimal exploitation of resources and wealth in a way that does not prejudice the capabilities of future generations of natural resources. (7: 13) .

The main characteristics that constitute the minimum common standards for the different definitions of sustainable development are (13: 168):

- Represents the phenomenon of generation, that is, it is a process of transformation from one generation to another, and this means that its time period is not less than two generations (from 25 to 50 years).

- Is a process that occurs at varying levels (global, regional, local) and therefore what is considered sustainable at the local level does not necessarily have to be at the global level, and the reference to this geographical contradiction is the transformation mechanisms through which negative results are transmitted from one country to another.

- Sustainable development includes multiple overlapping and sometimes contradictory fields, namely the economic, environmental, and social fields. Sustainability cannot be achieved in a single aspect, but rather in the interconnected relationship between those fields.

- Sustainable development can be interpreted and applied from different perspectives, because each definition of it emphasizes an assessment of current and future human needs and how to meet them. In fact, no assessment of those needs can be objective and certain.

C-The dimensions of sustainable development:The Rio de Janeiro Conference, known as the Earth Summit in Brazil in 1992, emphasized sustainable development as consisting of three basic dimensions: economic, social and environmental. Common related to global challenges to achieving sustainable development, as there are four dimensions of sustainable development, and these dimensions can be described as follows (1 + 20, 2012: 17).

The Economic Dimension

This dimension aims to improve the level of human well-being through his share in the necessary goods and services, the availability of the main production elements, foremost among them (26:140) (stability, organization, knowledge, capital), and raising the level of efficiency and effectiveness of individuals and institutions involved in implementing development policies and programs, increasing growth rates in various fields. Production to increase the rate of individual income and activate the relationship and feedback between inputs and outputs (7: 28).

Environmental Dimension

Managing the environment in a balanced manner is a necessity for the development process, and poverty is the most prominent factor that threatens and sabotages the environment in developing countries. Combating the depletion of natural resources) taking into account environmental security (13: 168).

The Social Dimension

This dimension deals with achieving social justice in the distribution and availability of social services including health, education, gender equality, accountability and participation in decision-making . As there is a strong correlation between the basic areas on which the sustainable development process depends, as this relationship is a conditional relationship, and in order for development to be continuous, there must be a balance between the systems that include the relationships between human and natural societies, which include the biosphere, the technical environment, and the social environment, and that Each of these three areas includes a number of activities that overlap with each other in order to achieve sustainable development (3: 22)

The Institutional Dimension

Public administrations and institutions represent the executive arm of the state through which it draws up and implements its social, economic and environmental development policies. The state provides services and benefits to its citizens and citizens. Hence, achieving sustainable development, the steady advancement of societies, raising the level and quality of life of individuals, securing their human rights and providing a good framework for their commitment to their duties towards society And the state, all of which depends on the extent of the success of its institutions and management in performing its functions and missions (1: 17).

Internal Health Audit and Its Role in Improving the Performance of Health Institutions

Performance Concept

Performance is a set of appropriate criteria for representation and measurement defined by researchers that enable an evaluation judgment to be given on the activities, results and products and the effects of the organization on the external environment.

(15)Where performance is associated with a set of predetermined standards and criteria, not goals set by the organization, and the performance is judged as good or bad according to the organization's ability to apply them. Thus, we find that performance has two main components that interact with each other: effectiveness associated with achieving goals, and efficiency associated with cost reduction. And matching standards, as effectiveness is defined as a tool for measuring the ability of an economic unit to achieve its planned goals. And effectiveness in this concept is related to the quantity of final outputs without regard to the amount of resources expended in order to obtain them.

Whereas, efficiency is known in obtaining what is much in return for what is little, i.e. keeping costs at minimum levels and profits at maximum limits, and it is limited only to the use of productive resources available to the institution, meaning that it is primarily related to the element of cost and the relationship between outputs and inputs. (8)

Performance Indicators

Performance indicators are divided into two types:

- Financial indicators: they are considered historical indicators or indicators of performance outcomes (27:299), which are indicators that include media content about the results of actual performance and refer to this type of indicators as indicators of basic results that are limited only to knowing whether the business organization is moving in the right direction towards achieving Its objectives are set without having an effective impact on future performance.

- Non-financial indicators: they are considered leading future indicators or indicators of performance causes, and this type is referred to as the real indicators of performance since they contain informational content about what

must be performed to achieve the set goals, and they also carry an influential content that helps to harmonize the various activities (16)

Factors Affecting Performance Measurement

Performance measurement is important because of its clear impact on the strategic path of any organization. It is a means of correction and leadership through the data provided by financial and non-financial indicators to the decision maker. However, these indicators are often subject to several factors that differ in different organizations, and perhaps the most prominent influences in the selection of performance indicators are as follows:

a- size of the institution: the size is in fact only a small part of the equation for the adoption of indicators. If we add the second party represented in the nature of the activity, the major service institutions would be among the most complex and most difficult business organizations in terms of the ability to identify appropriate indicators capable of interpreting performance levels, due to the nature of the intangible assets that depend on them, especially the relational assets with customers and economic dealers.

b-The external environment of the organization: In fact, organizations are nothing more than the result of the continuous and diverse interactions of the elements of the environment. Through its variance and its dynamic nature, organizations of different strategies and sizes arise as a natural result or as an extension of the diversity of resources and different needs, which are translated into institutions by one of its most important elements, and it is the only human element capable of reading, analyzing, rebuilding and installing modern components that affect and are affected by the environment interacting with it.

c- Corporate strategy: I have presented a lot of research on the relationship between performance measurement and the different strategies that organizations adopt in the face of their competitors (28:197), and these researchers have adopted several models of strategies and they are classified into three main strategies (focus strategy, differentiation strategy and low cost strategy) which are reflected in the price policy (Which aims to penetrate and break into Hoque markets. 17)), and health institutions are a social and human structure that aims to achieve certain goals, and it is necessary to have a number of individuals in order for the health organization to form, and health institutions appeared when the state intervened in the organization of the health sector and established the so-called (hospital). As a governmental system based on the provision of health services, and then health institutions appeared in abundance in the Western world with the emergence of the industrial revolution in Europe and the movement of scientific management in the early twentieth century in America, and health institutions are an integral part of the health system and its function is to provide complete health care for all members of society (7).

The internal control system is considered the most important tool for evaluating the activity of any institution that works to identify and correct deviations.

METHOD AND PROCEDURES: ANALYZING THE RESULTS OF THE STUDY AND TESTING THE HYPOTHESIS

Description of the Respondents

A sample was selected of individuals who have experience and know-how in internal auditing and its processes, as the research sample was represented by a group of auditors in health institutions in Al-Diwaniyah Governorate, and (70) questionnaires were distributed to individuals in their work sites in health institutions. Valid for analysis, at a rate of (85.7%) of the total distributed questionnaires. Table (1) shows the characteristics of the surveyed individuals in the health institutions surveyed

TABLE 1. The characteristics of the surveyed individuals in the health institutions surveyed

Job Position													
Audit Manager		Senior Auditor				financial auditor							
number	%	number	%		number	%							
12	20	20	33.33		28	46.67							
Academic Achievement													
Technical Diploma		Bachelor		Higher Diploma		Master		PHD					
number	%	number	%	number	%	number	%	number	%				
13	21.7	20	33.33	22	36.7	1	1.67	3	5				
Years of Service (year)													
1-5		6-10		11-15		20-16		21-25		26-30		More than 31	
number	%	number	%	number	%	number	%	number	%	number	%	number	%
10	6	20	12	22	15	10	16.67	7	11.67	6	10	4	4.66

Table (1) shows the job position of the respondents, as it was found that the top management of the company represents (20%), while the middle management represents 33.33% and the lower management constituted (46.67%) of the total sample members, and this indicates that the questionnaire was not limited to an administrative level. One specific over the other and obtaining opinions from different administrative levels. Also, the respondents have a good academic qualification in academic achievement to enable them to understand the questionnaire and deal with it correctly and accurately, their percentage reached (78.34 %). It is also clear that (90%) of the individuals surveyed have service in the factory for six years or more, which contributed to improving their experience and knowledge of the factory's work and had a great impact in dealing with the questionnaire.

The first hypothesis: The internal health audit has a role in improving the performance of health institutions by achieving the dimensions of sustainable development (economic, social, environmental and institutional).

1- Answers of the study sample with regard to the internal health audit role in improving the performance of health institutions by achieving the dimensions of sustainable development.

Table (2) shows the frequencies, percentages, arithmetic averages and standard deviations of the answers of the study sample with regard to the internal health audit role in improving the performance of health institutions by achieving the dimensions of sustainable development (economic, social, environmental and institutional).

TABLE 2. the frequencies, percentages, arithmetic averages and standard deviations of the answers of the study sample with regard to the internal health audit role in improving the performance of health institutions by achieving the dimensions of sustainable development (economic, social, environmental and institutional).

No.	strongly agree		Agree		neutral		disagree		strongly disagree		Arithmetic mean	standard deviation
	N	%	N	%	N	%	N	%	N	%		
1	15	16.6	19	30	14	13.3	0	0	12	6.6	3.75	1.134
2	17	23.3	15	26.6	13	10	9	3.333	6	3.3	3.95	1.072
3	15	16.6	10	33.3	22	6.66	12	6.66	3	3.3	3.8	1.077
4	17	23.3	17	23.3	14	13.3	0	0	12	6.6	3.85	1.193
5	14	13.3	19	30	14	13.3	0	0	13	10	3.55	1.242
6	19	30	17	23.3	13	10	11	3.333	0	0	4.2	0.872
Arithmetic mean, standard deviation General											3.85	0.956

Table(2) showed that the arithmetic mean of the internal health audit variable played a role in improving the performance of health institutions by achieving the dimensions of sustainable development (economic, social, environmental and institutional). It reached (3.85), which is higher than the hypothetical mean (3) and with a standard deviation of (0.956). Paragraph B (the health internal audit is a tool through which strengths and weaknesses in the internal control system are discovered and working to address deviations to achieve the dimensions of sustainable development) got the highest The averages amounted to (4.2) with a standard deviation of (0.872). As for the paragraph related to (the internal health audit checks the impact of the hospital's activity on the environment, and achieving a clean environment free of pollution that can provide protection and better use of natural resources) it obtained the lowest arithmetic averages reached (3.55) with a standard deviation of (1.242).

The Correlation between Health Internal Auditing and Improving the Sustainable Development of the Research Sample

In order to determine the correlation between health internal auditing and improving the sustainable development of the research sample, this axis was devoted to verifying the possibility of accepting or rejecting the first main hypothesis and the sub-hypotheses emanating from it, as follows:

A- The correlation between health internal audit and the overall sustainable development dimensions:

TABLE 3. Presents the results of the correlation between health internal audit and the combined dimensions of sustainable development

Independent variable	Health internal audit			
	economic	social	environmental	institutional
Dependent variable sustainable development dimensions	.7130	.8910	.8020	.7850

Table (3) shows that there is a significant correlation between the internal health audit and the dimensions of sustainable development at the level of the health institutions investigated, as the total value of the correlation coefficient reached (0.794) at the level of significance (0.05), and this is evidence of the strength of the relationship between the two variables, which It indicates that the management of the health institutions surveyed increases their interest in internal health auditing, which leads to improving the dimensions of sustainable development, and this result was in agreement with the study (Li, et.al, 2017).

B- The correlation relationship between the internal health audit and each of the dimensions of sustainable development individually at the level of the health institutions surveyed, as shown in the table (4)

TABLE 4. The correlation relationship between the internal health audit and each of the dimensions of sustainable development individually at the level of the health institutions surveyed,

Independent variable	Health internal audit
dependent variable sustainable development dimensions	0.794

This indicates the interest of the health institutions departments surveyed in internal health auditing, and that this interest will contribute to improving their sustainable development dimensions, Based on the foregoing, we accept the first main hypothesis at the level of the factories investigated.

The second hypothesis: The internal health audit has a role in ensuring the achievement of the goal of sustainable development, good health, a healthy life, and the promotion of well-being for all.

TABLE 5. Shows the frequencies, percentages, arithmetic averages and standard deviations of the answers of the study sample with regard to the internal health audit role in ensuring the achievement of the goal of sustainable development, good health, ensuring a healthy life, and promoting well-being for all.

No.	strongly agree		Agree		neutral		disagree		strongly disagree		Arithmetic mean	standard deviation
	N	%	N	%	N	%	N	%	N	%		
1	15	23.3	19	30	14	33.3	0	0	12	6.6	3.9	1.123
2	17	20	18	23.33	13	13.3	11	0	1	10	3.65	1.313
3	15	23.3	10	16.66	12	13.3	12	10	11	3.3	3.7	1.227
4	17	30	17	23.33	14	6.66	0	3.33	12	3.33	4.1	1.091
5	14	16.6	19	23.33	14	16.6	0	3.33	13	6.66	3.6	1.20
6	19	33.3	7	10	13	10	11	3.33	0	10	3.8	1.470
Arithmetic mean, standard deviation General											3.79	1.134

The table (5) above showed that the arithmetic mean of a variable for internal health auditing played a role in ensuring the achievement of the goal of sustainable development in good health, ensuring a healthy life and promoting well-being for all. It reached (3.79) which is higher than the hypothetical mean (3) and with a standard deviation of (1.134). Suggestions and instructions necessary to improve and develop the effectiveness of all departments operating in health institutions and to serve the goal of sustainable development) at the highest averages of (4.1) and with a standard deviation of (1.091). In health institutions), it obtained the lowest mean of (3.6) and with a standard deviation of (1.20). we accept the second hypothesis at the level of the factories investigated.

CONCLUSION

1. The impact of internal auditing on sustainable development in its dimensions (environmental, social and economic development), which means that nurses at Dewaniya Educational Hospital realize the importance of these variables and the role they can play in the development and improvement of the hospital's performance.
2. The results showed that the internal health audit is a tool through which the strengths and weaknesses of the internal control system are discovered and work to address deviations to achieve the dimensions of sustainable development.
3. The healthy internal audit with the presence of an effective internal control system works to ensure the achievement of objectives and helps management in taking appropriate decisions and striving to improve performance, which in turn contributes to achieving sustainable development.
4. The internal health audit is certainly not keen on developing plans to prevent the deterioration of the levels of health care in the hospital.
5. The internal health audit does not verify the impact of the hospital's activity on the environment, and achieving a clean environment free of pollution can provide protection and better use of natural resources

in a way that achieves the goal of sustainable development in good health, ensuring a healthy life and promoting well-being for all.

6. The hospital administration does follow training plans in the medical fields to raise health awareness and improve performance, which contributes to achieving the dimensions of sustainable development.

RECOMMENDATIONS

1. The need for nurses at Diwaniya Teaching Hospital to focus on using appropriate internal health audits to improve the hospital's performance, which in turn improve sustainable development with its environmental, economic and social dimensions
2. The necessity of using health internal audit as it is a complement to internal control as it is a tool through which strengths and weaknesses in the internal control system are discovered and work to address deviations to achieve the dimensions of sustainable development.
3. The necessity of developing training plans in the medical fields to raise health awareness and improve performance, which contributes to achieving the dimensions of sustainable development.
4. Reliance should be placed on the internal health audit in the hospital for the purpose of improving the professional performance of medical staff to achieve the dimensions of sustainable development.
5. The role of the internal health audit must be activated by emphasizing the development of plans to prevent the deterioration of health care levels in the hospital.
6. The internal health audit must verify the impact of the hospital's activity on the environment, and that the achievement of a clean environment free of pollution can provide protection and better use of natural resources in a way that achieves the goal of sustainable development in good health, ensuring a healthy life and promoting well-being for all.

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