The Role of Internal Auditing in Risk Management within Government Institutions

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Abstract

The purpose of the research was to determine the role of internal auditing in the process of risk management in government bodies, the level of its contribution to improving internal control systems and enhancing the efficiency of government bodies and the main organizational and administrative problems that hinder the effectiveness of internal auditing. The study used the descriptive – analytical approach and the practical part was applied in the Directorate of Education in Anbar, a questionnaire was used in which the researcher took a sample of employees. The collected data were then analyzed using SPSS program based on suitable statistical techniques including correlation coefficient and linear regression analysis.

The study results showed that there is a positive relationship between the effectiveness of internal auditing and the effectiveness of risk management that statistically has a significant relationship. The findings also showed that the efficiency of institutional control systems plays an important role in controlling risk and enhancing institutional performance. In addition, the results indicated that organizational and administrative constraints including lack of independence, low training level, and poor follow-up of recommendations are among the factors that negatively impact the effectiveness of internal auditing. The conclusions of this study indicated that internal auditing is a strategic tool that plays an important role in improving the governance of public institutions, increasing transparency and protecting public funds.

This study suggested that the internal audit units in government institutions should be made more independent, implement a risk-based approach to auditing, and build capacity of the persons in charge of internal audit through special training programs in addition to strengthening the auditing process by monitoring the implementation of recommendations from the auditing process and its impact on improving the performance efficiency and reducing risks in government institutions.

Keywords: *Internal Auditing; Risk Management; Internal Control; Government Institutions.*

Introduction

In today's fast-changing economic, administrative and technological landscape, risk management is viewed as one of the cornerstones of the working of government institutions in improving the efficiency of their performance and

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ensuring the best utilization of public resources. In the current context, Internal Auditing is a contemporary management and control instrument that can help in identifying institutional risks and assessing internal control systems, enabling high-level management to take better decisions and reach institutional goals by efficient and transparent management. Today, internal auditing is no longer seen as a function for finding and correcting financial mistakes but as a strategic function to assess and manage risk within institutions and to enhance governance (Institute of Internal Auditors, 2020).

Institutions engaged in activities related to public funds and social responsibility, have led to the growing importance of internal audit within government institutions. There must be effective systems in place to lower administrative, financial and operational risk. Moreover, risk-based auditing helps to enhance integrity and transparency, quality of government services and adherence to the laws and regulatory instructions (Al-Obaidi, 2021). Therefore, this study is important in pointing out the internal auditing role in risk management in government institutions from the perspective of clarifying the basic concepts of the internal auditing and the complementary relationship between internal auditing and risk management, and also studying the contribution of internal audit in improving the efficiency of government institutions and decreasing the chance of failure and administrative corruption.

Research Problem:

The research problem is that many government institutions are experiencing difficulties in handling an increasing number of financial, administrative and operational risks that may have a negative impact on their performance efficiency and the realization of their strategic goals. Although internal auditing is one of the most important control tools in the modern world, some government bodies still have low internal audit activity, either because of the lack of authority in the implementation of internal audit or the lack of modern professional standards in relation to internal audit. This, on the other hand, brings about a decrease in the effectiveness of internal control systems and the risk of being exposed to risks and administrative and financial corruption (Ali, 2020).

The research problem thus arises from the need to find out the level to which internal auditing works in the process of internal control to reduce risks in government institutions and to know what kind of relationship the effectiveness of internal auditing has with the ability of the institutions to reduce risks and improve institutional performance. The study also seeks to answer the following main question: To what extent does internal auditing contribute to enhancing risk management within government institutions and achieving effective control? (Al-Obaidi, 2021).

1. To what extent does internal auditing contribute to risk management within government institutions?
2. What is the nature of the relationship between the effectiveness of internal auditing and the improvement of institutional performance?
3. What are the major obstacles that limit the effectiveness of internal auditing in risk management within government institutions?

Significance of the Study:

First: Scientific Significance

The scientific value of this study is due to the chosen topic – internal audit and risk management – which is regarded as one of the most topical topics that have been given a lot of attention in international administrative and accounting literature, especially under the current context of strengthening governance and transparency in government institutions. Besides, the study helps enrich the theoretical component concerning the role of internal auditing in risk assessment and to enhance the internal control systems effectiveness, in addition to providing scientific bases that can be used in future studies related to the same topic (Arena & Azzone, 2021).

Second: Practical Significance

This study has practical significance as the findings can be used by the government institutions to make their internal auditing functions more effective, and to strengthen their internal auditing role in institutional risk management, which will lead to more effective performance and less financial, administrative and operational risks. Moreover, the study can help senior management and decision makers to adopt modern control practices which can help in improving governmental service quality and increase compliance and transparency in the work environment of government (Eulerich & Eulerich, 2020).

Objectives of the Study

The research goal of this study is to identify the role of internal audit in the process of risk management in government institutions and the contribution of internal audit to improving the efficiency of the internal control systems in government institutions and the improvement of institutional performance. The study also aims to establish the nature of the relationship between the effectiveness of internal auditing and its role in minimizing financial, administrative and operational risks, besides determining the major challenges in the implementation of internal auditing in government institutions based on the modern approaches of internal auditing (Arena & Azzone, 2021).

1. What is the Internal Audit function in Government Institutions for Risk Management?
2. How effective internal auditing contributes to improving institutional performance?
3. What are the greatest obstacles to be overcome to make internal auditing in government institutions more effective in the field of risk management?

Study Hypotheses:

1. There is a statistically significant relationship between the effectiveness of internal auditing and risk management within government institutions.
2. Internal auditing contributes positively to improving the efficiency of internal control systems and reducing financial and administrative risks.
3. There are organizational and administrative obstacles that affect the effectiveness of internal auditing in risk management within government institutions (Eulerich & Eulerich, 2020).

Theoretical Framework

First: The Concept of Internal Auditing

Over the past few decades, internal auditing has made a tremendous strides from being a tool to look at mistakes and confirm the soundness of financial transactions, to being a strategic tool to support the enhancement of institutional performance and strengthen control systems, governance, and risk management. The Institute of Internal Auditors (IIA, 2023) describes internal auditing as an independent and objective activity that provides assurance and consulting services to the organization, adds value and assists the organization in achieving its objectives by evaluating and improving the effectiveness of its risk management, control and governance processes.

With the growing complexity of administrative processes, more economic and technological difficulties, internal auditing is one of the most important tools of modern control which government bodies use to guarantee the soundness of administrative and financial performance. Internal auditing also helps to ensure compliance with laws, regulations and instructions as well as to ensure transparency and accountability in government institutions (Christopher et al., 2021).

Internal auditing has been expanded to examine and evaluate operational efficiency, the effectiveness of the use of public resources and to make recommendations that are needed to enhance the performance of institutions. Thus, internal audit has emerged as a key part of the internal managerial setup in modern institutions because of its ability in minimizing the risk and enhancing managerial decision making.

Second: Objectives of Internal Auditing

Internal audit aims at a variety of goals that help to improve efficiency and effectiveness of government agencies. It is one of its most important tasks to provide assurance about financial and administrative activities, the efficiency of internal control systems and to detect internal weaknesses and potential deviations before they get out of hand. It also seeks to secure the protection of institutional assets from waste or misuse, and enhance the institutional performance (Eulerich & Lenz, 2020).

A further key aim of internal auditing is to evaluate the level of adherence to policies, regulations and laws, and to offer advice to the senior management on enhancements to risk management and governance. Internal auditing also helps management with proper decisions by giving truthful and objective information about the type of risk and control within an institution.

In government institutions the importance of internal auditing is enhanced as a part of protecting public funds and increasing citizens' trust in government institutions. As a result, internal audit units are increasingly emerged in many governments as an important tool to ensure integrity, transparency, and fight administrative and financial corruption.

Third: The Concept of Risk Management

Risk management is the structured process of identifying and evaluating risks to the institution and implementing appropriate risk management strategies to minimize risks or maximize risk opportunities. Risk management is seen as one of the key components of institutional continuity and efficient and effective objective achievement (COSO, 2021).

There are different risks that can be faced by the government institutions such as financial risk, administrative risk, operational risk, technological risk and legal risk, thus there is a need for effective control system that can handle the risk on the go. Moreover, the importance of risk management cannot be underestimated in today's institutions because it affects the stability of the institutions' performance and consequently their service delivery to the citizens.

The risk management process consists of several steps starting with identifying risks, analysing the probability of their occurrence and the impact that they may have, and developing plans to manage the risks and monitor their implementation. There should also be a collaboration of various departments within the institution to achieve strategic goals and reduce the potential losses to the maximum level.

Fourth: The Relationship between Internal Auditing and Risk Management

Internal auditing is one of the most important tools that institutions use to assess the effectiveness of risk management systems, in which there exists a close complementary relationship between internal auditing and risk management.

Internal auditors check approved procedures and policies to determine if there are weaknesses and deficiencies that can raise risks in the institution (Arena & Azzone, 2021).

Internal auditing also helps to prepare periodic reports to senior management containing an exhaustive evaluation of future risks and the effectiveness of internal control systems, which helps management make appropriate and efficient decisions. Furthermore, the internal auditing is very important to institutional compliance to professional standards, laws and regulations in the area of risk management.

In government institutions, the role of internal auditing in relation to risk management becomes even more clear with the constant need to allocate public resources in an optimal way and maximize transparency and accountability. Thus, internal audit in the institution is an important part of the success of risk management if it is effective and independent.

Fifth: The Role of Internal Auditing in Risk Management within Government Institutions

Internal audit is one of the critical functions to support the implementation of risk management in government institutions, in which they would assess internal control systems and pinpoint the weaknesses or deviations that could impact institutional performance. The internal audit also helps identify potential risks at an early stage and gives appropriate recommendations to deal with the risks before they escalate (IIA, 2023).

In addition to verifying compliance by various departments on control plan implementation, another important responsibility of internal auditing is the testing of the efficiency of the approved policies and procedures in meeting the risk(s). The role of internal auditing in supporting the institution's culture of risk management is also to create awareness about the importance of control and follow-up on the regulatory procedures.

With the emergence of digital and technological risks to the government institutions and the need for digital and technological transformation, internal auditing is increasingly expected to keep up with these risks, including cybersecurity risks, information confidentiality risks, and digital system weaknesses. Hence, a number of institutions are implementing contemporary auditing techniques involving technology and data analysis to optimize the process of risk management.

Sixth: Challenges Facing Internal Auditing in Risk Management

Although internal auditing is vital, it is beset by many challenges that can impede its effectiveness in government institutions for managing risks. Weak administrative independence, lack of professional skills, and limited financial and technological resources needed to effectively conduct an audit are among the most important problems. (Christopher et al., 2021)

There are also challenges for some government bodies in making sure international standards regarding internal auditing are followed, as well as some departments' resistance to auditing procedures because of issues like accountability and revealing weaknesses. In addition, as business environments and technology grow rapidly, it presents new challenges that demand the ongoing enhancement of internal auditors' skills.

The lack of coordination between internal audit units and senior management is another big challenge, as this can impact on the effectiveness of the implementation of the recommendations arising from the internal audit relating to risk management. It is therefore necessary to strengthen the function of the internal audit units in the government institutions and equip them with an appropriate environment that enables them to carry out their function efficiently and independently.

Seventh: The Importance of Internal Auditing in Enhancing Governance and Transparency

The strengthening of principles in government institutions has a significant contribution in internal auditing, in terms of transparency, accountability and strengthening of internal controls. It also contributes to improving the public's confidence in government institutions by making sure public resources are used properly, preventing administrative and financial corruption (COSO, 2021).

In addition to giving management the right information on risks and performance, internal auditing is also an effective tool in helping management to decide on what to do and how to do it to solve problems and streamline operational processes. It also helps to ensure the adherence to legislation, regulation and current professional practices.

As a result, modern government institutions are increasingly considering internal auditing as a strategic partner in accomplishing institutional goals and managing risks beyond its conventional role as a control. This highlights the major shift in the meaning of internal audit and its significance in today's working environment.

Practical Aspect and Analysis of Study Results

Introduction:

This section focuses on the practical aspect of the study that aims to examine the relationship between the effectiveness of the internal audit and the risk management in the Anbar Directorate of Education, and the part played by the efficiency of internal control and organizational and administrative obstacles in explaining the relationship. The study was a survey study with a questionnaire as the primary data collection instrument consisting of (32) items in four dimensions following a Likert scale of five points. Data were analyzed by SPSS (version 27) using statistical analysis methods such as descriptive statistics, Cronbach's alpha coefficient to measure reliability, Pearson correlation coefficient, simple linear regression and multiple linear regression analysis, with a significance level of (0.05), to test the hypotheses.

(150) individuals were sent questionnaires of which (130) were returned. After discarding five questionnaires because of incomplete answers, the final sample of valid questionnaires for analysis consisted of (125) questionnaires, and the effective response rate was (83.3%), which meets the requirement for generalizing the results to the study population and for conducting statistical analyses.

Description of the Study Sample

To assess the suitability of the sample for the study topic, frequencies and percentages were calculated for the demographic characteristics of respondents. Table (1) summarizes these results.

Table (1): Demographic Characteristics of the Study Sample (N = 125)

Variable	Category	Frequency	Percentage (%)
Gender	Male	78	%62.4
	Female	47	%37.6
Age Group	Less than 30	18	%14.4
	30 – Less than 40	55	%44.0
	40 – Less than 50	38	%30.4

	50 and above	14	%11.2
Educational Qualification	Diploma and below	22	%17.6
	Bachelor's Degree	78	%62.4
	Master's Degree	20	%16.0
	PhD	5	%4.0
Job Position	Administrative Employee	30	%24.0
	Accountant	42	%33.6
	Internal Auditor	18	%14.4
	Head of Department	35	%28.0
Years of Experience	Less than 5 years	20	%16.0
	5 – Less than 10 years	45	%36.0
	10 – Less than 15 years	38	%30.4
	15 years and above	22	%17.6
Department	General Administration	28	%22.4
	Finance and Accounting	40	%32.0
	Internal Audit	42	%33.6
	Human Resources	15	%12.0

Source: Prepared by the researcher based on the outputs of SPSS Version 27.

Looking at Table (1) it can be seen that a substantial number of the respondents have a first degree or higher from a university and around half of the sample had over 10 years' experience. There is also diversity in the distribution of respondents across financial, administrative and control departments. The most of these features make the sample more suitable to provide objective indications about the role of internal auditing in the risk management process of the Anbar Directorate of Education.

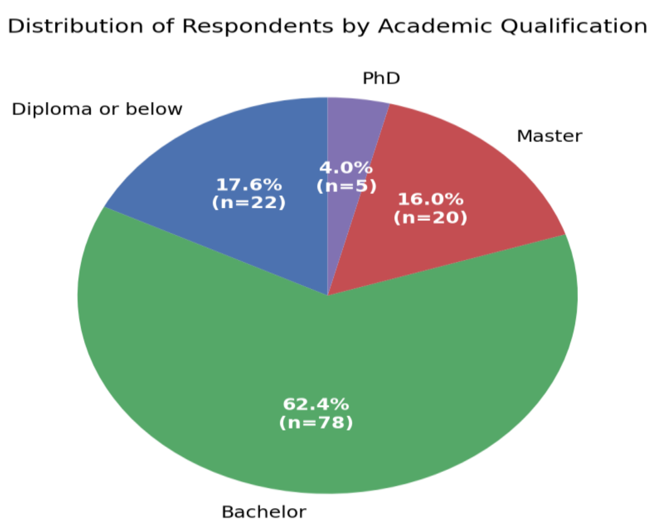

Figure (1): Distribution of the Study Sample According to Educational Qualification

Source: Prepared by the researcher based on the outputs of SPSS Version 27.

Validity and Reliability Testing of the Study Instrument

Cronbach's Alpha coefficient was used to examine the reliability of the study instrument across its four dimensions, as well as for the overall scale. Table (2) presents the results.

Table (2): Reliability Test Results (Cronbach's Alpha) for the Study Dimensions

Dimension	Number of Items	Cronbach's Alpha	Decision (Interpretation)
Internal Audit Effectiveness (IAE)	8	0.870	Very Good
Risk Management (RM)	8	0.905	Excellent
Internal Control Efficiency (IC)	8	0.864	Very Good
Organizational and Administrative Obstacles (OB)	8	0.903	Excellent
Overall Scale	32	0.827	Very Good

Source: Prepared by the researcher based on the outputs of SPSS Version 27.

All dimensions' Cronbach's Alpha coefficient for the instruments in the study were between Very Good (0.864) and Very Good (0.905) and the overall scale reliability was Very Good (0.827), as it is evident in Table (2). This shows the internal consistency between the different items of the instrument, thereby confirming the instrument is appropriate in measuring the variables studied.

In addition, internal consistency was assessed by checking corrected item–total correlation coefficients for each item on its dimension. The content of the instrument was found to be valid since all the values were above (0.30), and no value was found abnormal that would have to be removed.

Descriptive Statistics of the Study Variables

Table (3) presents the means, standard deviations, and response levels for the four study variables, based on the interpretation criteria of the five-point Likert scale.

Table (3): Descriptive Statistics of the Study Variables

Variable	Mean	Std. Deviation	Response Level
Internal Audit Effectiveness (IAE)	3.969	0.510	High
Risk Management (RM)	3.866	0.579	High
Internal Control Efficiency (IC)	3.887	0.507	High
Organizational and Administrative Obstacles (OB)	3.841	0.601	High

Source: Prepared by the researcher based on the outputs of SPSS Version 27.

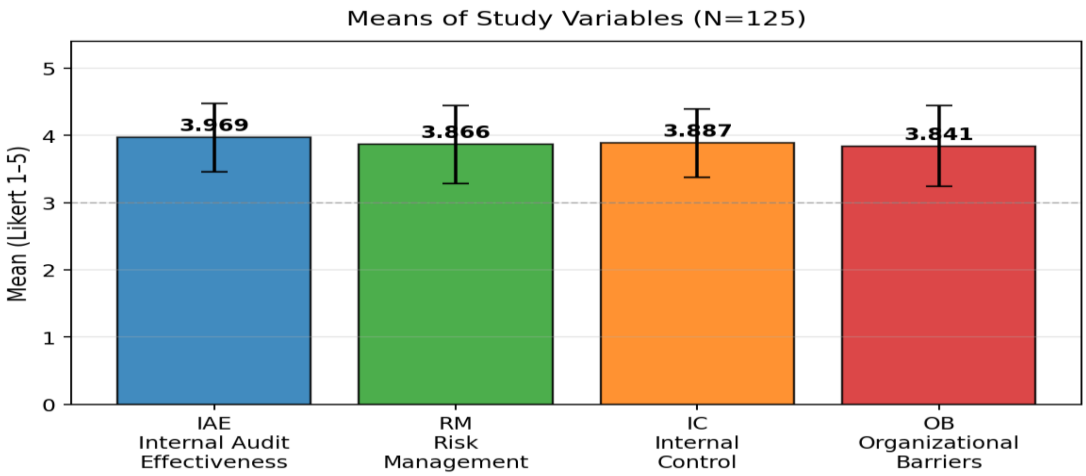

Figure (2): Mean Scores of the Study Variables

Source: Prepared by the researcher based on the outputs of SPSS Version 27.

The results show that the average responses for all study variables are in the high level. The highest mean score of Internal Audit Effectiveness was 3.969 followed by Internal Control Efficiency of 3.887 and Risk Management of 3.866. Organizational and Administrative Obstacles also reported a high mean value (3.841) that shows that there are actually organizational pressures that affect auditing practices and risk management in the directorate which need to be addressed administratively.

Testing the Correlation Relationships between Variables

To measure the strength of linear relationships among the study variables, Pearson's correlation coefficient was used. Table (4) presents the results.

Table (4): Pearson Correlation Coefficient Matrix

العلاقة	Pearson r	.Sig	Direction	Strength	Decision (Interpretation)
IAE × RM	0.497	0.000	Positive	Moderate	Statistically Significant
IAE × IC	0.413	0.000	Positive	Moderate	Statistically Significant
IC × RM	0.518	0.000	Positive	Moderate	Statistically Significant
OB × IAE	0.379-	0.000	Negative	Weak	Statistically Significant
OB × RM	0.360-	0.000	Negative	Weak	Statistically Significant
OB × IC	0.306-	0.000	Negative	Weak	Statistically Significant

Source: Prepared by the researcher based on the outputs of SPSS Version 27.

It is evident from Table (4) that there are positive and statistically significant correlation relationships between internal audit effectiveness and both risk management (0.497) and internal control efficiency (0.413). Furthermore, a strong positive relationship was found between internal control efficiency and risk management (0.518). In contrast, organizational and administrative obstacles were negatively and significantly correlated with the other three variables, indicating that an increase in obstacles is associated with a decrease in internal audit effectiveness, internal control efficiency, and risk management within the directorate.

Testing the Study Hypotheses

The study hypotheses were tested using simple and multiple linear regression analysis. Table (5) summarizes the results of the individual hypotheses (H1–H4), while Table (6) presents the results of the combined hypothesis (H5).

Table (5): Simple Linear Regression Results for Testing Hypotheses (H1–H4)

Hypothesis	Model	R	R Square	F	Sig. F	Beta	t	.Sig	Decision
H1	→ IAE RM	0.497	0.247	40.341	0.000	0.497	6.351	0.000	**Accepted**
H2	→ IAE IC	0.413	0.171	25.287	0.000	0.413	5.029	0.000	**Accepted**
H3	→ OB RM	0.360	0.129	18.298	0.000	0.360-	4.278-	0.000	**Accepted**
H4	→ IC RM	0.518	0.269	45.196	0.000	0.518	6.723	0.000	**Accepted**

Source: Prepared by the researcher based on the outputs of SPSS Version 27.

Table (6): Multiple Linear Regression Results for Testing Hypothesis (H5): RM ~ IAE + IC + OB

Variable	B	Std. Error	Beta	t	.Sig	Decision (Interpretation)
IAE	0.340	0.093	0.299	3.641	0.000	**Significant**
IC	0.402	0.091	0.353	4.418	0.000	**Significant**
OB	0.134-	0.076	0.139-	1.764-	0.080	**Not Significant**

Source: Prepared by the researcher based on the outputs of SPSS Version 27.

R = 0.617 | R Square = 0.381 | Adjusted R Square = 0.366 | F = 24.838 | Sig. F = 0.000

Source: Prepared by the researcher based on the outputs of SPSS Version 27.

Discussion of Results in Light of the Hypotheses

In regard to the first hypothesis (H1), the regression results revealed the positive and statistically significant relationship between internal audit effectiveness and risk management (Beta = 0.497) and (Sig. = 0.000). Model accounted for 24.7% of the variance in risk management thus the hypothesis was accepted. This means that capacity development of the internal audit unit in the Anbar Directorate of Education directly affects the improvement of the risk management system.

As to the second hypothesis (H2), the results showed that internal auditing had positive and statistically significant relationship with the efficiency of internal control (Beta = 0.413, Sig. = 0.000, $R^2 = 0.171$), confirming the hypothesis because the findings indicated a positive contribution of internal auditing to strengthening control procedures, improving compliance with laws and protecting public money.

On this third hypothesis (H3), the findings showed a negative and significant effect of organisational and administrative challenges on risk management (Beta = −0.360, Sig. = 0.000), thus supporting the acceptance of the hypothesis which implies that the obstacles of authority limitation, lack of independence of the directorate, lack of training, and lack of follow-up of recommendations are real obstacles that affect the effectiveness of risk management by the directorate.

In relation to the fourth hypothesis (H4), the result indicated that the bivariate relationship in the model was the highest with Beta = 0.518, Sig. = 0.000 and $R^2 = 0.269$. This means that internal control efficiency is an integral element of risk management because effective internal control processes and proper segregation of duties contribute to the early identification and minimisation of risks.

On the other hand, the fifth hypothesis (H5) explains the variance of risk management (Adjusted $R^2 = 0.366$) with an F-value of 24.838 at a significance level of (Sig. = 0.000). The results showed that internal audit effectiveness (Beta = 0.299) and internal control efficiency (Beta = 0.353) had a positive and significant impact, while organizational obstacles (Beta = -0.139, Sig. = 0.080) did not reach the statistical significance level of 0.05 within the combined model. This indicates insufficient statistical evidence to support their independent effect in the presence of the other variables, despite their clear negative effect in H3 and the correlation matrix. Accordingly, hypothesis H5 is partially accepted in relation to IAE and IC.

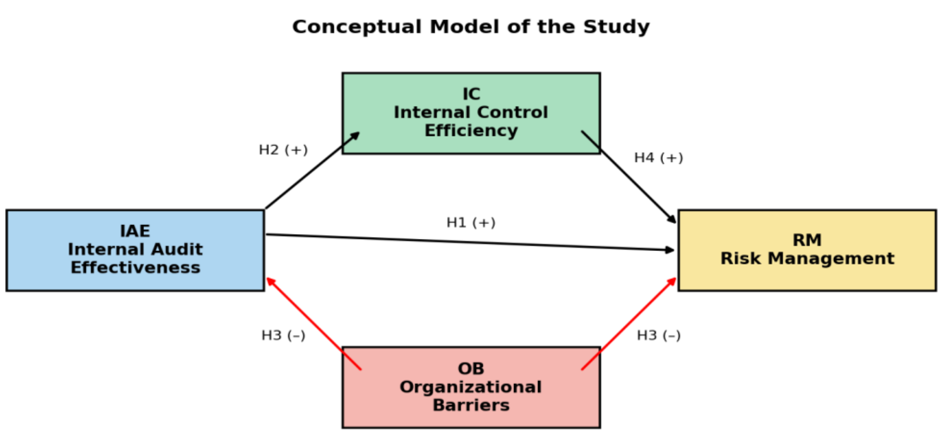

Figure (3): The Conceptual Model of the Study after Hypotheses Testing

Source: Prepared by the researcher based on the outputs of SPSS Version 27.

Conclusions

1. The internal audit unit in the Anbar Directorate of Education demonstrates a high level of effectiveness according to employees' perceptions, and it actively contributes to improving risk management and supporting internal control systems.
2. Internal control efficiency represents the most influential variable in risk management within the directorate, as clear procedures and segregation of duties enhance the directorate's ability to identify and respond to risks in an organized manner.
3. Organizational and administrative obstacles, particularly limited authority, weak follow-up of recommendations, and lack of training, constitute a negative factor that limits the effectiveness of internal auditing and its impact on risk management.
4. The study instrument showed a high level of reliability and validity, which enhances the credibility of the findings and their generalizability to similar administrative units in the public sector.

Recommendations

1. Enhance the independence of the internal audit unit in the directorate by expanding its access to data and documents, and making it administrative part of top management to guarantee its objectivity.
2. Use Risk Based Auditing as an official working framework and develop risk registers, with a regular update and connection with a mitigation and follow-up plan.
3. Improve the qualification of auditing and control personnel by providing specific training sessions in international auditing standards, risk analysis methods and electronic control systems use.
4. Establish a mechanism that is legally binding to track the results of implementing audit recommendations, and - connect the results of implementing audit recommendations with the administrative evaluation system and annual performance reports of departments.
5. Improve administrative coordination with financial departments and internal audit unit and foster a culture of risk management on the part of the entire department not just one unit.

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