

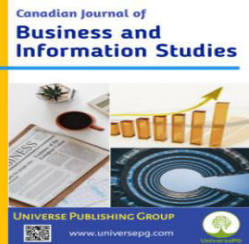


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Evaluating the Role of the Internal Auditor in Achieving the Goals of Sustainable Development in Saudi Universities - A Field Study

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ABSTRACT

Sustainable development has gained significant attention worldwide. Organizations across various sectors, including educational institutions, are increasingly recognizing the need to integrate sustainability principles into their operations. Saudi Arabia, with its commitment to the United Nations' Sustainable Development Goals (SDGs), is no exception. As Saudi universities strive to align themselves with sustainable practices, the role of the internal auditor becomes crucial in ensuring the effective implementation and achievement of sustainable development goals within these academic institutions. This study aims to understand and investigate the mediating role of the relationship between internal auditing and sustainable development in Saudi universities. The data were collected from a survey to explore the current role of internal auditors in achieving sustainable development goals in universities. The significance level was determined by the t-Test value analyzed through SPSS v20. The null hypothesis may reject, and accept the alternative hypothesis if the significance level was less than 0.05 and the T value was positive. Mean and standard deviation were used to summarize the descriptive data. The result indicates the important variables in sustainability audits and provides a proposed framework for implementing sustainable audits. The international focus has grown on sustainable growth. Organizations in a variety of industries, including educational institutions, are progressively recognizing the need to incorporate sustainability principles into their operations. Saudi universities aspire for sustainability; hence the internal auditor is vital to achieving sustainable development objectives. The focus of the study appears to be Saudi universities, which may limit its applicability to other regions or types of educational institutions.

Keywords: Environmental, Internal audit, Sustainable development, Social and Governance risks.

INTRODUCTION:

In recent years, sustainable development has gained significant attention worldwide. Organizations across various sectors, including educational institutions, increasingly recognize the need to integrate sustainability principles into their operations. The Kingdom of Saudi Arabia (KSA), with its commitment to the United Nations' Sustainable Development Goals (SDGs), is no exception. As Saudi universities strive to align themselves with sustainable practices, the role of the internal auditor becomes crucial in the ensuring the effective implementation & achieve-

ment of sustainable development goals within these academic institutions (Ullah, 2020).

As a vital component of an organization's governance structure, the internal auditor possesses the expertise to evaluate & enhance internal processes, risk management, and compliance measures. By analyzing the internal auditor's role in sustainable development, Saudi universities can assess their progress, identify areas for the improvement, and develop strategies to the align their practices with sustainability objectives. Therefore, universities have

been able to integrate those goals into their curriculum and institutionalize them in their strategic plans and institutional culture. Universities in KSA are more likely to involve their internal audit in sustainability auditing to serve two crucial functions. The first is to understand sustainability issues fully, and the second is to the process and identify the importance of environmental, social and governance (ESG) risks. The sustainability audit is a systematic process that measures value and subsequent progress in the three dimensions of sustainable development by applying the following steps: objectives and scope of the sustainability audit program, identifying the responsibility for the audit, establishing the vital skills necessary to the conduct a sustainability audit, measure value and subsequent progress in ESG based on goals, risks, and opportunities and establish procedures for sustainability audit reporting (content and timing).

Review of Literature

Sustainability is concerned with the recognition that in a world with limited resources and initiatives must be taken to maintain the environment for future generations. Sustainable development is linked to the methods for the development of long-term activities of humans that guarantee the harmony of economic, ecological, & social equilibrium. But when it comes to universities, sometimes the risk associated with the violation of sustainable development principles are the diverse and may damage the university's reputation (Kushwaha, 2021). However, universities can contribute to sustainable practices in a variety of ways, such as by educating future generations on the importance of sustainability in modern business practices, conducting insightful research on pressing sustainable challenges, and reducing its campus's overall environmental footprint. Additionally, many diverse international and national initiatives ask universities worldwide to take responsibility for sustainable development by integrating sustainability into their core functions: research, teaching, and services (Michael von hauff, 2014). A sustainable university is a higher educational institution that works to reduce the negative environmental, the economic, and societal impacts on the environment to a minimum when it uses its resources and basic functions of teaching, research, awareness, partnership, and supervision to help society shift toward sustainable life models (Enakshi Sengupta, 2020). Recently, achieving the SDGs on campus is more

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important than ever, and Saudi universities have promising opportunities to achieve sustainability by fostering university education's role in economic development and social responsibilities in all aspects (Pee and Vululleh, 2020). All is to the provide new educational programs to help future leaders face multiple challenges in the areas of sustainable development, to strengthen research partnership programs on sustainable development, to involve themselves in communication and entrepreneurship programs through cooperation among all the parties (such as business institutions and society), and to direct operations within universities toward sustainability (Walter Leal Filho, 2022).

Moreover, ESG is a term used to describe an organization's primary concentration on ethical and sustainable impacts (Bureau, 2021). The difference between ESG and sustainable development is that the first is related to how the world impacts universities, whereas the second is the focused on how universities impact the world. Specific criteria are set related to ESG to define environmental, social, and governance systems that remove the ambiguity surrounding the term sustainability. Environmental consider how universities perform as stewards of nature and must support, protect, and not damage the environment, which includes hazardous material use, water and waste management, and air quality. The social examination is how universities manage the relationships among employees, stakeholders, and the greater community. At the same time, governance is related to the structure and processes that direct and control universities, which includes ethics, leadership, role, responsibilities, and accountability. Internal auditing (Auditors, 2011) is an independent, objective assurance and consulting activity that aims to contribute value and enhanced organization's operations. Internal auditing helps an organization achieve its goals by evaluating and enhancing the efficacy of risk management, control, and governance processes using a systematic, disciplined approach. The purpose of internal audits is to assist management, the board of directors, and the audit committee in reviewing, assessing, reporting, and enhancing the effectiveness and adequacy of the risk management process (Commission, 2017). An internal audit helps the university meet its goals by the applying a systematic, disciplined approach to the assessing and improving the effectiveness of risk management and control. It contributes to increasing

the value and performance of the university. The significant interest of the international professional organizations is to extending the scope of internal auditing to the achieve sustainability auditing. IIA recognizes the professional role of internal auditors and is not just related to assurance but also to facilitators and consultants in managing all aspects of sustainability (Jeffrey Ridley, 2011). Additionally, COSO has approved a study to develop supplemental guidance and insights into its authoritative 2013 Internal Control Integrated Framework (ICIF) in the areas of the sustainability and ESG (COSO, 2022). With today's growing focus on sustainable development, a key to implementing sustainability systems within universities is to consider internal audit functions that are important to achieving the related goals of SD (Hairul Nizanam, 2016) and engage and provide internal auditors with sufficient information and capabilities to understand sustainable processes to evaluate ESG risks fully (Serpil Senal, 2012).

Internal audit (IIA, 2022b) has deep the corporate knowledge and, per its mandate, already assesses culture, ethics, governance frameworks & processes, internal reporting, the combined assurance, internal controls, control environments, and the compliance. Therefore, the internal auditors can support ESG objectives and add value to universities (IIA, 2021) by enhancing awareness of the how universities influence and interact with society & the environment. To provide independent assurance that sustainability activities are properly designed and operate effectively universities should be encouraged to recognize better and manage ESG risks. By offering advisory services to help universities identify and establish a functional ESG management environment. To provide an unbiased and impartial evaluation of the success of ESG risk assessment and to provide assurance that ESG reporting should include at minimum the following components: metrics for relevancy, accuracy, & consistency, conduct materiality or risk assessment ESG, and finally consistency with formal disclosures filings. Incorporate ESG into internal audit plans and advise on ESG governance. In addition, the decision-making processes at Saudi institutions might benefit from adopting a three-line approach that incorporates environmental concerns. The three lines the model (Governance, Risk Management, and Internal Audit) is activated to establish a framework for overseeing

ESG risk management and controls. Governance identifies the appropriate roles that could support the achievement of strategic objectives while creating value for the university and overall society, establish a governance structure that integrates the strategic objectives with ESG and sustainability considerations, & oversee how the ESG strategy is implemented. Government should develop a risk matrix that includes ESG risk & the sustainability considerations & the oversee the delivery of the materiality assessment that establishes the link between university operations and their impact on the ESG. Independence from the governing body and management assures the reliability of internal control processes for ESG data disclosure and reporting. The university supports the internal audit function and provides it with the necessary competencies, skills, and resources to monitor the evolving regulatory landscape & level the harmonization among different regulatory frameworks, test internal controls on ESG disclosure and ensure that the ESG data are collected consistently, and provide independent and objective assurance and advice on effective governance and risk management processes and the structures (IIA, 2022a). Therefore, this study focuses on understanding the importance and goals of the sustainable development in Saudi universities and analyzing the relation between sustainability auditing & achieving sustainable development goals. This study aims to identify the key variables that the auditors should consider when conducting sustainability audits. The data were collected from a survey to explore the current situation of internal auditors' role in achieving sustainable development goals in universities.

METHODOLOGY:

The current study was based on survey analysis (data collection). The survey assessment was conducted through electronic questionnaires distributed to the major universities in the KSA to determine the current state of sustainability in Saudi universities & the impact of the internal sustainability audits on the achieving sustainable development in the Saudi universities.

Survey questions

- 1) Collects the personal data of the participants (gender, occupation, and experience).
- 2) Evaluates the current state of sustainability in Saudi universities through 12 questions.

- 3) Defines the extent to which Saudi universities plan to issue an ESG report.
- 4) Identifies the current role of the internal auditor in achieving sustainability in Saudi universities.

Research hypotheses

The objective of the field research was to evaluate the validity of the following hypotheses:

- H1. Saudi universities have the necessary ingredients to achieve the goals of sustainable development.
- H2. ESG risks are among the priorities of internal auditors in Saudi universities.

Data Analysis

The research data were analyzed by the descriptive statistical method using the Consistency Test and reliability coefficient Cronbach’s alpha through Statistical Package for the Social Sciences (SPSS) v20 for the questionnaire survey responses. The survey questions consist of five-point Likert scale to determine the effect of each factor as very low to very high as 0-5 [1 (very low), 2 (low), 3 (neutral), 4 (High) and 5 (very high)] was considered. Reliability coefficient Cronbach’s alpha test was used to the estimate the stability coefficient of the responses between the 1 to 0 range. The high credibility and stability shown by the value is 1, and vice versa. Therefore, 60% coefficient was the considered the

lowest acceptable threshold and weak credibility. For the hypothesis results, the T-test was used. Considering the scale 3, the null hypothesis and the alternative hypothesis were formulated; null hypothesis as $H_0: \mu \leq 3$, and the alternative hypothesis as $H_1: \mu > 3$. The significance level was determined by the t-Test value analyzed through SPSS v20. The null hypothesis may reject, and accept the alternative hypothesis if the significance level was less than 0.05 & the T value was positive. The null hypothesis could not reject if the significance level were higher than or equal to 0.05 or negative. Mean and standard deviation figures were used to the summarize the descriptive data.

RESULTS AND DISCUSSION:

Descriptive analysis of the personal characteristics was analyzed by Cumulative percentage (**Table 1**). Correlation coefficients ranged from 0.480 to 0.812; all were significant at the 0.01 level, indicating the responses of internal consistency (validity coefficient ranged from 0.649 to 0.896). The accompanying table displays the values for internal consistency values obtained (identifying the current role of the internal auditor in achieving sustainability in Saudi universities) (**Table 2**).

Table 1: Distribution of the study sample by occupation (Part 1).

| Valid | Frequency | Percent | Valid Percent | Cumulative Percent |
|------------------|-----------|---------|---------------|--------------------|
| Academic staff | 24 | 42.1 | 42.1 | 42.1 |
| Internal auditor | 26 | 45.6 | 45.6 | 87.7 |
| Employee | 7 | 12.3 | 12.3 | 100.0 |
| Total | 57 | 100.0 | 100.0 | - |

Table 2: Internal consistency, and validity of the survey questionnaire responses (Part 2).

| Statements | Correlation Coefficient | Validity Coefficient |
|--|-------------------------|----------------------|
| The university's code of ethics contains provisions and elements related to sustainability | .741 | 0.851 |
| Sustainability is the responsibility of everyone in the university | .719 | 0.837 |
| Sustainability and ESG risks are part of the university's organizational culture. | .480 | 0.649 |
| The university encourages research in the field of sustainability. | .812 | 0.896 |
| Initiatives are being taken to raise awareness of the importance of sustainability and publicize the goals of sustainable development. | .724 | 0.840 |
| Study plans include topics related to sustainability and ESG risks. | .709 | 0.830 |
| The university is interested in aligning its strategic objectives considering ESG risks. | .772 | 0.871 |
| The university has developed a risk management plan. | .764 | 0.866 |
| ESG risks are part of the university's risk matrix. | .775 | 0.873 |
| There is a governance framework in the university that helps implement the ESG risk management strategy. | .739 | 0.850 |

| | | |
|--|------|-------|
| The university sets a control system that limits the unjustified consumption of economic resources. | .791 | 0.883 |
| The university's internal control systems are developed to help achieve the goals of sustainable development | .771 | 0.871 |

** Significant at the 0.01 level: Validity Coefficient = $2 * R / (1 + R)$

The result of questions related to the extent the university plans to issue a report on sustainability shows that 63.2% of the total sample reported “yes”, meaning that the university plans to issue sustainability reports. Of these, 43.9% of the total sample reported, “Yes at an unspecified time in the future”,

12.3% reported, “Yes during the year”, and 7.0% reported, "Yes, within the next year". This indicates awareness among nearly two-thirds of the sample of the university's plans to issue a report on sustainability; however, 26.3% reported, “I don’t know”, which is not a small percentage (Table 3).

Table 3: Statements that extent to which Saudi universities plan to issue an ESG report (Part 3)

| Statements | Number of responses | Ratio % |
|---|---------------------|---------|
| I don’t know | 15 | 26.3 |
| Not planning to issue a report | 6 | 10.5 |
| Yes, during the next year | 4 | 7.0 |
| Yes, during this year | 7 | 12.3 |
| Yes, at an unspecified time in the future | 25 | 43.9 |
| Total | 57 | 100.0 |

The correlation coefficient results ranged from 0.539 to 0.863; all were the significant at the 0.01 level, indicating the internal consistency of the responses (wherein the validity coefficient ranged from 0.700 to 0.926) and that the responses were reliable and

consistent (Table 4). The Cronbach's alpha values above indicate that the dimensions of the questionnaire have acceptable stability and can achieve the purposes of the study, which enables the results to be applied to the study population (Table 5).

Table 4: Internal consistency and validity of the survey questionnaire responses (Part 4).

| Statements | Correlation Coefficient | Validity Coefficient |
|--|-------------------------|----------------------|
| Is ESG an internal audit priority? | .626 | 0.770 |
| The university has the necessary skills and competencies to review and assess ESG risks. | .625 | 0.769 |
| The university depends on the external assessment of ESG risks. | .539 | 0.700 |
| The Internal Audit has a mechanism to ensure the impact of ESG risks on the university's objectives. | .863 | 0.926 |

Table 5: The dimensionality stability of the scale using Cronbach's alpha.

| Statements | Cronbach's alpha | Validity coefficient |
|--|------------------|----------------------|
| The current state of sustainability in Saudi universities. | 0.923 | 0.961 |
| The current role of the internal auditor in achieving sustainability in Saudi universities | 0.645 | 0.803 |

The results indicate that Saudi universities have the necessary ingredients to achieve sustainable deve-

lopment goals. The T value positively reached 3.158 at a significance of 0.003 (Table 6).

Table 6: One-Sample Test -H1.

| Statements | Mean | Standard Deviation | T test | Sig. |
|--|-------|--------------------|--------|------|
| The university's code of ethics contains provisions and elements related to sustainability | 0.851 | .741 | 3.770 | .000 |
| Sustainability is the responsibility of everyone in the university | 0.837 | .719 | 3.683 | .001 |
| Sustainability and ESG risks are part of the university's organizational culture. | 0.649 | .480 | 6.659 | .000 |

| | | | | |
|--|-------|------|--------|-------------|
| The university encourages research in the field of sustainability. | 0.896 | .812 | 2.579 | .013 |
| Initiatives are being taken to raise awareness of the importance of sustainability and publicize the goals of sustainable development. | 0.840 | .724 | -1.033 | .306 |
| Study plans include topics related to sustainability and ESG risks. | 0.830 | .709 | -.513 | .610 |
| The university is interested to align its strategic objectives considering ESG risks. | 0.871 | .772 | 1.406 | .165 |
| The university has developed a risk management plan. | 0.866 | .764 | 3.240 | .002 |
| ESG risks are part of the university's risk matrix. | 0.873 | .775 | 1.953 | .056 |
| There is a governance framework in the university that helps implement the ESG risk management strategy. | 0.850 | .739 | 1.903 | .062 |
| The university sets control system that limits the unjustified consumption of economic resources. | 0.883 | .791 | 2.203 | .032 |
| The university's internal control systems are developed to help achieve the goals of sustainable development | 0.871 | .771 | 2.462 | .017 |
| General average | 3.35 | 0.85 | 3.158 | .003 |

This result indicates a significance of 0.01 at the general level; that is, the T value was higher than the neutral value of 3, indicating the availability of the necessary ingredients for the Saudi universities to achieve sustainable development goals, supporting hypothesis H1. The hypothesis H1 results do not mean that all study sample members agree on all statements, and the T- value was positive and showed an insignificant result of questions in which the university is interested in aligning its strategic objectives considering ESG risks. The governance framework in the university that helps implement the ESG risk management strategy and ESG risks are part of the university's risk matrix was included. The T-test values were 1.953, 1, & 1.404, respectively, with a significance level higher than 0.05. Therefore, the T value did not significantly exceed the neutral value of 3, meaning that the sample did not reach the acceptance and approval range; these elements need further improvement and development. The results of the hypothesis H2 indicate that the T value was

negative and insignificant of variables in which initiatives are being taken to raise awareness of the importance of sustainability and publicize sustainable development goals; the study plans include sustainability-related topics, and ESG risk questions were included. The T-test values were -0.513 and 1.033, with a significance level higher than 0.05, respectively, indicating that they were not significantly greater than the neutral value of 3 and, thus, the sample did not reach the range of acceptance and approval. That is, these elements need deep improvement. The study concludes that the necessary ingredients are available to achieve sustainable development goals in Saudi universities; however, some elements need attention to be improved & integrated within the university's strategic goals. The T value is positive and significant regarding the consideration of ESG risks as one of the priorities of internal auditors of Saudi universities, as the T value was 3.812 at 0.000 significance (**Table 7**)

Table 7: One-Sample Test - H2.

| Statements | Mean | Standard Deviation | T test | Sig. |
|---|------|--------------------|--------|------|
| Is ESG an internal audit priority? | 3.54 | 70.8 | 4.255 | .000 |
| The university has the necessary skills and competencies to review and assess environmental, social and governance risks. | 3.26 | 65.2 | 1.903 | .062 |
| The university depends on the external assessment of ESG risks. | 3.07 | 61.4 | .475 | .637 |
| The Internal Audit has a mechanism to ensure the impact of ESG risks on the university's objectives. | 3.44 | 68.8 | 3.822 | .000 |
| General average | 3.33 | 66.6 | 3.812 | .000 |

This result indicates a significance of 0.01 at the general level; that is, the T value was higher than the neutral value, which supports hypothesis H2. On the other hand, the T value was positive and insignificant for two variables:

- 1) The university has the necessary skills and the competencies to review and assess ESG risks.
- 2) The university depends on external assessments of ESG risks.

The T values were 1.903 and 0.637, with a significance level higher than 0.05, respectively, indicating that it is not sufficiently available. This finding shows that deficiencies exist in these elements and that they need more attention and improvement. The study concludes that of the total sample, 63.2% indicated "yes" regarding the university's planning to issue a sustainability report, 10.5% indicated "no", and 26.3% said, "I don't know", which shows that awareness of the university's planning to issue sustainability reports, including ESG risk, still needs continuous improvement. Saudi universities have the necessary ingredients to achieve sustainable development goals at the general level. As discussed by the respondents, some elements of sustainability suffer from short-comings in implementation and need continuous improvement in the university's research in the field of the sustainability, avoid unjustified consumption of economic resources, the existence of a governance framework in the university that helps implement the ESG risk management strategy, ESG risks as part of the university's risk matrix, Aligning the strategic objectives considering ESG risks. Study plans include topics related to sustainability and ESG risks. Initiatives are being taken to the raise awareness of the importance of sustainability and publicize sustainable development goals.

CONCLUSION AND RECOMMENDATIONS:

This study analyzed sustainability auditing in universities; it was observed that the research or literature focused only on the role of internal auditors in evaluating ESG risks and sustainability issues. The current study highlights the importance of the internal auditor's role in assessing ESG risks and sustainability issues. Generally, the concluded from previous studies that universities must review core university principles and values, understand regional and international ESG-related standards, along with integrate sustainability into university strategy. Integrate ESG risks into their management risk framework, and provide the internal audit function (Al Hanini, 2021) with the skills, resources, and tools that assess ESG risks and integrate sustainable development in its reports. This study showed the current situation of sustainable development in Saudi universities. Some recommendations are following:

- 1) Providing the necessary skills and competencies to expand the scope of internal audit work in Saudi universities to include assessments of the ESG risks.
- 2) Developing a framework for the governance in Saudi universities that helps achieve sustainable development goals.
- 3) Considering ESG risks as part of the university's risk matrix.
- 4) Saudi universities must pay attention to aligning their strategic objectives in light of ESG risks.
- 5) Including study plans topics related to sustainability and ESG risks.
- 6) Carrying out community initiatives to raise awareness of the importance of sustainability and publicize sustainable development goals.
- 7) Working to raise awareness among university staff and students of creating a sustainable environment.

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CONFLICTS OF INTEREST:

The author does not have any conflict of interest.

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