

Using the Agile Internal Audit Work Method and its Reflection on the Sustainable Development Report- By Application to a Sample of Economic Units Listed in the Iraq Stock Exchange¹

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ABSTRACT

The research aims to study the use of the agile internal audit work method and its reflection on the dimensions of sustainable development. To achieve the goal of the research, the two researchers prepared a questionnaire consisting of a set of questions to test the research hypothesis, which states (there is no statistically significant effect relationship between the method of agile internal audit work on the sustainable development report). 6) Private banks listed in the Iraq Stock Exchange, which number 69, after reviewing the periodic reports prepared by the Central Bank of Iraq. The two researchers reached a set of conclusions, the most important of which is the absence of an influence relationship between the agile internal audit work style and the sustainable development report of the research sample banks, and this proves the research hypothesis (there is no statistically significant effect relationship between the agile internal audit work style on the sustainable development report). The researchers presented a set of recommendations, the most important of which is the continuous attention to the periodic reports prepared by the agile internal audit team, as it is one of the important steps in determining the start of auditing the elements and activities of the highest importance and ending them, and then starting to audit the elements and activities of less importance and the need to streamline the procedures of the annual traditional internal audit plan. To get results faster and less time, as well as preparing internal auditor reports periodically within a short period of time.

INTRODUCTION

As a result of the rapid change and great competition in the business environment and the diversification of strategic risks that affect sustainable development reports and the imposition of commitment by the economic units listed in the stock exchange to implement an internal audit system and compliance with laws and instructions, which increased the level of complexity and the need to upgrade the level of internal audit in order to improve performance the economic unit and its work, as well as assisting the economic units in achieving and increasing the effectiveness and efficiency of the reports prepared by the internal auditors and the various jobs and businesses. Therefore, the need arose to use a new method of work that is more flexible and efficient, in a way that guarantees reducing the time and effort of the internal audit team, reducing the cost of the audit process, reducing waste, aligning development with the needs of customers, and continuous improvement of the internal audit process, and this method took a new name known as agile internal audit. In order to achieve the goal of the research, a research sample consisting of (6) private banks listed in the Iraq Stock Exchange was selected, and the research was divided into six investigations, as follows:

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- **The first topic: research methodology and previous studies**
- **The second topic: agile internal auditing**
- **The third topic: sustainable development**
- **The fourth topic: the role of agile internal auditing in promoting the sustainable development report**
- **The fifth topic: the applied side**
- **The sixth topic: conclusions and recommendations**

THE FIRST TOPIC: RESEARCH METHODOLOGY AND PREVIOUS STUDIES

First: The Research Problem

The traditional methods with long, routine internal audit procedures are considered as a heavy hand on the audit profession and the work of the internal audit team, especially in light of the current competitions and rapid developments in the business environment, which leads to exacerbation of organizational and professional problems, in addition to that these traditional methods do not support the efficiency and effectiveness of the Sustainable Development Report and the development goals. Therefore, the research problem can be formulated with the following question:

Is there an impact relationship between the agile internal audit work style and the sustainable development report?

Second: The Importance of Research

The importance of the current research and its scientific and practical contributions is highlighted by the positive role played by the agile internal audit in all fields, and when it is presented today in the field of internal audit, it will work to develop many areas, especially the process of economic unity, the sustainable development report and the sustainable development goals in all its economic, social and environmental dimensions. and institutional.

Third: Research Objectives

Statement of the concept of agile internal auditing and sustainable development and the role of agile internal auditing in promoting the sustainable development report.

Fourth: The Research Hypothesis

The research is based on the following hypothesis:

There is no statistically significant effect relationship between the agile internal audit work style on the sustainable development report

Fifth: The Research Community and Sample

The research community is represented in the private banks listed in the Iraq Stock Exchange (69) private banks. As for the research sample, (6) private banks were selected (Bank across Iraq, Ashur Bank, Khaleej Commercial Bank, Iraqi Investment Bank, Mansour Investment Bank, The Iraqi Islamic Bank for Investment and Development).

Sixth: Previous Studies

Arabic Studies:

Researcher name and year	Shriki Amr Brahimi Lubna, 2017
Study Title	The role of environmental auditing in achieving the goals of sustainable development
Study type	Published research - Setif University - Algeria
study tool	Questionnaires
The importance of studying	It focused on increasing the value of the economic unit and improving its sustainable environmental performance through improving the effectiveness of environmental risk management and the effectiveness of the internal control system, in addition to raising the effectiveness of environmental governance.

	However, this role is more evident in developed countries than in developing countries, as its role is still. It is not clear in these countries, given the potential for conflicts of interest between the need for economic development or environmental conservation.
Purpose of the study	Clarifying and highlighting the various concepts and contents related to sustainable development, defining the concept of environmental auditing as one of the modern types of auditing, and highlighting the developmental role of environmental auditing as one of the most important mechanisms that seek to achieve sustainable development.
The most important conclusions	Sound in the interest of the environment and humanity and the sensitization of decision-makers in economic units of the importance and developmental role that environmental auditing can achieve for economic units and the necessity of mandatory environmental auditing in all economic units, as well as holding training courses for internal auditors to develop their skills in the field of environment because environmental auditing procedures are no different from The rest of the various types of auditing, but they require some training in some environmental aspects and the need for the units, especially the industrial ones, to have a specific environmental policy with clear objectives and the existence of a time plan to follow up on implementation.

Foreign Studies:

Researcher name and year	Sadikshe Acharya, 2021
Study Title	Agile Auditing for Increasing Efficiency
Study type	Published research
Study tool	Questionnaires
The importance of studying	Business technology has changed the audit environment today, and COVID-19 stressed that more, as many economic units are looking for a new approach to meet the needs of their customers in the audit sector, and it has become difficult to operate traditionally, because it lacks the flexibility that economic units need today, in addition to increasing the burden of work and a decrease in confidence and dissatisfaction in the audit process have made it more difficult for internal auditors to work effectively, in addition to changes in legislative and regulatory requirements and the shift to the Internet platform. It has led to the destabilization of many industries, so the work of traditional internal auditing has become a challenge, and economic units and internal auditors must adapt to environmental changes and make progress in a new concept of agile auditing, as it helps internal auditors improve their ability to provide activities and advice in a timely manner to meet the requirements of the current world.
Purpose of the study	It presents a comprehensive concept of agile auditing and two widely used methods in its framework, which are Scrum and Kanban, as well as presenting this concept and learning to scholars and professionals, as they can integrate the concept of agile auditing into their workplace to increase efficiency.
The most important conclusions	Many economic units will already work on agility in the coming days and will operate in a different way, as it is a crucial time for CEOs to scrutinize the reshaping of their international framework and work proactively to analyze any emerging risks, and for the agile transformation to be successful, management should be supportive and empowering Its audit teams and that auditors working in large economic units, banking, financial and auditing units take into account the need to implement agile auditing in their work.

THE SECOND TOPIC: THE AGILE INTERNAL AUDIT:

Agile auditing methods are able to deal with the rapid change in the requirements of industry, technology, environment, etc. In addition, customers are no longer able to anticipate their needs in advance and are looking to get a better return from their programs. As a result, agile auditing methods have been developed, which is a set of different methods and methods that share the same value and principles, as it gives greater value to individuals and interaction with processes, tools and work programs on comprehensive documentation and customer cooperation regarding contract negotiation and response to changes (Albadarneh and others, 2015: 1). It means the most flexible and responsive approach to changes, and the most important aspect is stakeholder participation, and an increased focus on communication and transparency with the aim of completing testing, identifying problems, and agreeing to draft within each race (Hogan, 2018: 3).

First: The Benefits of Agile Internal Auditing

Rapid response to changes in business and risks by updating existing data packages and creating new packages, then a shorter audit cycle that responds to risks more flexibly, as well as a variety of audit communications that help strengthen and accelerate interactions between internal auditors and business partners when they need to address any anomalies. It may arise and the output is not just a long report only, but reports, notes and reminders of risks (Christensen, 2020: 39).

And Wright 2020 added that there are other benefits of agile internal auditing that can be represented (Wright, 2020: (8-9)) as follows:

- 1- Building more participatory relationships in audit engagements, meaning that it greatly enhances the auditor-customer relationship, as well as bridging the gap of some common relationship problems faced by internal auditors and giving high value to cooperative relationships with audit clients.
- 2- Meeting stakeholder expectations and enhancing results for them, as well as maximizing wasted efforts, because it is designed to promote the waste-free principles that it seeks to eliminate and gain efficiency in the audit process. Its most important requirement is that the team have the knowledge required for the internal audit process and gain it from learning and development.

Second: Agile Internal Audit Functions

Agile internal audit refers to a change of mentality instead of promising a radical change of internal audit functions for economic units that have not yet realized the rapid transformation of business operations and have not changed their organizational structures in this direction, because its basis is flexibility that highlights a series of methods that aim to eliminate shortcomings and focus on real work, compliance with business strategies, and provision of risk-based assurance because it is insightful and proactive to encourage the development of units and show competence, which is one of the most important principles confirmed by the Institute of Internal Auditors (Baloglu, 2019: 45). Anything that does not contribute to adding value to internal auditing. The agile methods of internal auditing that are flexible and have the ability to change and even dispense with such things completely, that is, focus heavily on showing the added value to stakeholders, and its goal is to reduce the time it takes for audits and provide the best results, and efficiency and effectiveness work side by side (Chartered Institute of Internal Auditors, 2020: 2). The most important functions of agile internal audit (Mack and others, 2017: 20) are as follows:

- 1- Prepare for the planning process that looks forward to the future and identify emerging disturbances and related business and needs through exchanging knowledge inside and outside the economic unit, as they work with other lines of defense in a unified and integrated manner and make decisions that are mutually supported by others in the economic unit.
- 2- Investing and raising the level of commercial and technical intelligence by controlling business strategies, risks, and the broader economic and competitive landscape, as they have sufficient commercial acumen to identify and analyze the impact of disruptive changes and search for practitioners with experience in the industry.
- 3- Excellence in flexible operations through the development of the audit plan (planning, field work, internal auditing and reporting), as well as directing resources on a routine basis to help the economic unit manage and arrange them according to the need of the economic unit.

Osinubi 2017 added that there are other functions of agile internal auditing represented (Osinubi, 2017: 1) as follows:

4- Cooperate and participate in a coherent manner with the risk management function and it is not related to coordination, scheduling or continuity, but also participates in the results that are reached, which leads to a more comprehensive view.

5- Investing in continuous education and acquiring knowledge in data analytics, that is, there must be a talent and desire to learn in a timely manner, when taken into account in the procedures and steps that start from training on the basics of the internal audit process to anticipating the needs of stakeholders.

Fourth: Challenges and Obstacles to Agile Internal Auditing

One of the most important challenges that CEOs and internal audit leaders face is a lack of talent, knowledge, and experience to enhance the use of analytics and technology-based auditing and deal with it in a more accurate manner (Protiviti, 2018: 16). The auditors are skeptical about the nature of their work, as the delivery of reports to the customer takes place upon completion of the audit process. This is in relation to the traditional methods of internal auditing, while this does not apply to the agile methods of internal auditing, especially the delivery of results on a regular basis, that is, during specific time periods every three or four months, and this allows the auditor to work on the results and remove deficiencies as soon as possible (The Institute of Internal Auditors, 2019: 3). The most important of these challenges (Kpmg, 2020: 16) are as follows:

1- Design challenges: mainly related to the mentality and experience of the audit team, that is, to make the agile methods in the internal audit process successful. Management is also important in bringing about these changes. As for the ability, it is a challenge because knowledge and experience in agile methods are not available and known. This challenge can be reduced by using an experienced and knowledgeable Scrum Master to provide intensive and early guidance to the internal audit team through training courses and publication.

2- Implementation challenges: Documentation standards are one of the most important and basic requirements in the work of agile methods as stipulated in the standards of the Institute of International Internal Auditors, meaning that agile methods require the internal auditor to take an insight into the importance and necessity of the documents that will be submitted and not just record the results Adding value and not recording the results of testing the elements and activities that do not add value and do not contribute to the results of the final audit.

3- Planning Challenges: The internal audit team and the audited entity need time to prepare for the audit process, as changing the schedule is not always appropriate in times of troubles, and this is a challenge. To prevent such surprises in times of troubles or crises, agile planning and a lot of interaction between owners The interest, the entity subject to auditing, and the internal audit team as well.

Subramanian and others 2018 added that there are other challenges represented (Subramanian and others, 2018: 106) as follows:

4- The challenges of automation controls: Agile methods have become an integral part of the information technology environment, as the need for automation is absolutely essential and the responsibility for work is in coordination with internal auditors, as well as the great responsibility of external auditors in assessing environmental risks with a focus on continuous delivery and performance. Internals Liaise with automation engineer to ensure accuracy of files and check substance to maintain system integrity in analyzing logs.

5- Inventory management challenges: Inventory logistics and supply chain are a huge arena that can operate in an agile environment for its own supply for effective maintenance, that is, internal auditors must verify asset management using the required assets, and there must be automated asset management that records all unit assets Economic and analysis of business needs for assets and preservation.

As for its obstacles, it is represented (Hugh and others, 2012: 3) as follows:

1- The program that was developed for internal auditing must meet the regulatory requirements, as the traditional principles require verification of the validity of the program, that is, the economic units must document these requirements explicitly before implementation and testing procedures, and this appears to be an obstacle to adopting agile methods because it is one of the basic principles of agile auditing. The programs work on comprehensive documents, and these requirements are flexible and changes can be accommodated easily during the internal audit process.

2- Developers of agile methods must carry out sufficient risk management activities to ensure safe and reliable programs, and this is an obstacle to adopting agile methods because it does not provide sufficient guidance on how to perform the necessary risk management activities, in addition to considering that the developed software is of lower quality than the programs that have been developed. Developed after the courses of traditional methods approved by the plan.

3- Loss of management control, as agile methods recommend that development teams be self-organised, and then the process of self-organizing teams removes some decision-making powers from management, and this leads to a loss of administrative control. To achieve success, agile methods require organizational support.

THE THIRD TOPIC: SUSTAINABLE DEVELOPMENT

The 2030 Agenda for Sustainable Development, launched by the United Nations and adopted by all member states of the United Nations in 2015, came as this plan calls for a global partnership of all developed and developing countries to seek peace and prosperity for humanity now and in the future (Arabi and Jassim, 2021: 146). As it means a global desire for a better world or future, since from the operational point of view this desire must be interpreted to meet the needs of the current generation without prejudice to the needs of the next generation, and from the scientific point of view, it includes decisions towards directing efforts to maximize available resources and energy efficiency and promote the use of renewable technologies (Gregory and Anthoy, 2000: 1-2). It is defined as development that meets the needs of the present generation without compromising the needs of the next generation (Clayton and Bass, 2002:12). It also means the need to combine the commitment to meeting human needs with the recognition of environmental capacity in relation to natural resources and environmental pollution (Satterthwait David, 2006: 9-10).

First: Sustainable Development Goals

The following is an explanation of the seventeen sustainable development goals, according to what was stated in the United Nations 2030 Agenda:

1- Ending poverty in all its forms everywhere: The economic model contributed to developing a set of strategies to address poverty, by focusing on the human development of individuals, building their capacities and promoting their small development projects, as well as fair governance in addressing the root causes of poverty by supporting partnership between different countries and establishing trust funds or donations to support the needs of community members and striving to achieve security Social at the local and international levels (Al-Jayousi, 2013: 40).

2- Eradicating hunger, providing food security and improved nutrition, and promoting sustainable agriculture: In the Sustainable Development Report for the year 2021, it was mentioned that before the (COVID-19) pandemic, there were 650 million people suffering from hunger, and about 2 billion people were suffering from food insecurity, as these numbers have been on the rise since 2014, and then the crisis posed threats Additional to global food security. The disrupted food supply chains and economic slowdown affected food systems and threatened the access of food to members of society, especially among children due to the loss of family income, the decrease in physical activity and the interruption of basic nutrition services. Therefore, urgent measures are required to achieve a healthy and sustainable food future for all (The Sustainable Development). (Goals Report, 2021: 28).

3- Ensuring that everyone enjoys healthy lifestyles and well-being at all ages: Encouraging the Global Action Plan for Healthy Life and Well-being for All to adopt a multisectoral approach to support countries in accelerating progress towards achieving the health-related goals set out in the Sustainable Development Goals, as the plan brings together 13 global multilateral organizations in the fields of health, development and humanitarian affairs, as well as WHO communication In its first phase, a common goal is defined and a common framework based on commitment to participation is established in order to coordinate efforts and cooperation between countries (WHO, 2021: 8).

Rivera and others (2018) mentioned the sustainable development goals (Rivera and others, 2018: 57-97) as follows:

4- Ensuring equitable and inclusive quality education for all and promoting lifelong learning opportunities: That is, students should be able to develop their full potential and learn good habits of punctuality and responsibility in carrying out their schoolwork.

5- Achieving gender equality and empowering all women and girls with their basic rights, and that legal systems and judicial customs continue to change until this is achieved: He also mentioned in the Sustainable Development Report for the year 2018 the following goals (The Sustainable Development Goals Report, 2018: 7).

6- Ensuring the availability of water and sanitation and managing it in a sustainable manner for all, as many members of society still lack access to water supplies, and the scarcity of this water and the lack of appropriate management in preserving it impedes the achievement of economic and social development.

7- Ensuring that all members of society have access to modern, reliable and affordable energy due to progress in electricity and improvements in all industrial energy, as national priorities and policy aspirations still need to be strengthened to put the world on the right track.

The Sustainable Development Report for the year 2022 added the following goals (Financing For Sustainable Development Report, 2022: 57):

8- The economic growth report through which countries have benefited from the existence of a private sector that contributes to sustainable development being inclusive and sustainable for all, and thus increases the opportunity for stakeholders to integrate sustainability issues into their investment decisions.

9- Governments need to develop infrastructure strategies and determine the appropriate places for their public and private investments, and what policies and institutional reforms are necessary to implement these strategies.

Shava 2017 mentioned the following goal:

10- To achieve the goal of reducing inequality among youth, youth need to be made a priority for a more equal world for future generations, as they face multiple challenges, including lack of access to decent jobs and limited opportunities to participate in political processes and electoral activity, which drives them to protests and participation via the Internet to make their voices heard. Therefore, harnessing the power of information and communication technology in the United Nations agenda is essential not only to find solutions to challenges, but to encourage equality within countries themselves (Shava, 2017: 86).

Hammoud 2019 Sustainable Development Goal (Hamoud, 2019: 39) added the following:

11- Making human settlements comprehensive and safe through a better quality of life for individuals and focusing on planning processes and implementing development policies to ensure their economic and social improvement.

12- Sustainable development seeks to take into account the existence of sustainable consumption and production patterns through the use of natural resources as best possible to achieve harmony and not cause a negative impact on the environment (Maften, 2021: 53).

As for the annual review of the sustainable development goals for the year 2022, it dealt with the following goals (Annual Review of the Sustainable Development Goals, 2022: (76-78)):

13- The per capita share of carbon dioxide emissions in the Arab region is still close to global averages, and therefore the share of renewable energy in total consumption is diminishing and is still much lower than the global average.

14- Marine areas in the Arab region are at risk in light of the relatively high levels of pollution and the lack of protected marine areas. The region has made great progress in recognizing the rights of small fisheries to access marine resources and protecting these rights.

15- The Arab region maintains the area of forests that are naturally conserved, despite the occurrence of a slight loss in the area of forests in the least developed Arab countries. The region is witnessing an improvement in adopting long-term plans for forest management.

In the first voluntary report on the sustainable development goals in Iraq 2019 on the goal of peace and justice (First Voluntary Report, 2019:48), the following was mentioned:

16- Peace and justice are among the guarantees that there will be no conflicts after wars against any organizations, as well as the adoption of sustainable peace on solid foundations converging with launching the process

of development and economic growth and then encouraging the establishment of peaceful societies in which no one is marginalized in order to achieve sustainable development and provide access for all. To justice, and to build effective, accountable and inclusive units for all at all levels.

17- Revitalizing the global partnership by contributing to building institutional capacities in society so that they are more efficient and effective in directing human resources and activating their participation in the use of material and organizational resources, as well as contributing to providing administrative capabilities with a high degree of efficiency in making, implementing and revitalizing the partnership in order to achieving sustainable development.

Second: Principles of Sustainable Development

All sustainable development programs should take into account the three areas of sustainability represented by the economy, society and the environment. These areas include broad concepts such as equality between generations, peace and the preservation of the environment and natural resources (Issa and Aisha, 2021: 64). The strong relationship between economic growth and development on the one hand, and the environment and the rights of future generations on the other hand, helped in setting principles for sustainable development, as one is complementary to the other. Thus, the increase in the earth's population has led to the depletion of its natural resources. To achieve a balance between this increase and the needs of individuals and the sources of natural resources, it must be noted. to its principles (Noor, 2019: 49). These principles are represented (Al-Khikani and Al-Talqani, 2019: (431-432)) as follows:

- 1- Equity: It means that everyone gets a fair share of the wealth of society.
- 2- Empowerment: It means giving individuals the right to participate effectively in decision-making.
- 3- Solidarity: It means solidarity between the different groups in society to protect the environment and its natural resources, secure fair shares, and not accumulate indebtedness on the shoulders of future generations.
- 4- Sustainability: means continuity in addressing important issues and not causing harm to future generations.

And both Badawi and Al-Beltagy 2013 added that the principles that economic units should abide by are represented (Badawi and Al-Beltagy, 2013: (23-28)) as follows:

- 1- Implementing ethical practices and maintaining the governance systems of economic units through developing and implementing lists of ethical principles and practices that management within the unit adheres to, complying with the requirements of laws, and working with government agencies and other stakeholders.
- 2- Integrate sustainable development considerations into the decision-making process within the economic unit by integrating its principles with the policies and practices of the unit, improving activities related to performance, and providing training for workers at all levels.
- 3- Submit effective and transparent reports on their economic, social and environmental development and institutional performance, provide accurate information and conduct consultations with stakeholders.

Third: Dimensions of Sustainable Development

1- The economic dimension: Al-Hassani 2016 mentions that economically sustainable development is improving the level of well-being of the individual through his share of goods and services represented in food, housing, transportation and education, as the economic system must be continuous and sustainable and capable of producing goods and services continuously within a level of production that can be controlled and ensure an improvement in living in the future (Al-Hassani, 2016: 33).

2- The social dimension: Al-Sakani 2018 mentions that the social dimension means the extent to which economic units are characterized in terms of existing organizational structures that are capable of performing their role in serving society and achieving sustainable development with their human side, as they seek on the one hand to achieve a balance between population and available resources and between competencies and production bases on the other hand, which is the relationship of the present to the future (Al-Sakini, 2018: 363).

3- The environmental dimension : The environmental dimension is of particular importance in achieving the goals of sustainable development by monitoring the status quo and monitoring the changes that occur in the environment and its natural resources, whether positive or negative, such as population growth, health, and others that have a direct or indirect impact on the environment (Ismail, 2015: 63) . And all matters related to water in terms of its resources and sources, i.e. water quality, as well as upgrading agriculture through sustainable rural development and activating the preservation of forests and combating desertification (Fadel, 2021: 47).

4- The institutional dimension : Jassim 2020 mentions that the institutional dimension includes the institutional framework for development, institutional capacity and its role in community development, spending on research and development, organizational structures capable of performing its functions in serving its society, and the extent of private sector participation in serving society as a whole (Jassim, 2020: 35).

Fourth: Challenges and Obstacles to Sustainable Development

Qasim 2019 mentions that the limited sources of financing in any country that has a strong economy and has the necessary capabilities for construction and equipment will be able to provide the necessary financing for the development and implementation of projects such as roads, hotels, transportation and manpower, while a country with a fragile economy will find itself forced to generate an attractive work environment for loans and opening. The country is for foreign investments, in addition to the weakness of the banking system in financing and providing credit facilities to investors in many developing countries, unlike the developed world (Qasim, 2019: 49).

As for its obstacles, all sustainable development conferences alerted to the limited and scarcity of resources that expose them to depletion, and then their inability to meet the needs of future generations, as from this standpoint, those conferences stressed the need to create an ethical relationship linking man and the environment and what is achieved from it to preserve the environment, in addition to the need to deal with natural and economic resources with high efficiency and effectiveness to achieve social justice by providing equal opportunities in the fields of education, health, eradication of poverty and hunger, and others (Al-Hassan, 2011: 8). Tawil 2013 stated that the obstacles to sustainable development are (Tawil, 2013: (106-108) as follows:

1- Debts that constitute a burden on the economy of most developing countries, and thus negatively affect the success of sustainable development plans in the societies of the world as a whole. Natural and oil-exporting countries, for various reasons, decreased the exports of raw materials from developing countries, followed by a decline in the growth rates of the gross domestic product, which was followed by a decline in real wages, high unemployment rates, and an increase in poverty, which was reflected in the environment and its deterioration increased.

2- The phenomenon of drought, desertification, and the scarcity of lands suitable for exploitation in agricultural activities that many countries suffer from, especially the Arab countries, as a result of harsh climatic conditions, such as low rainfall rates, high temperatures, and evaporation rates.

3- Religious and ethnic conflicts, which appear as a major issue of armed conflict, as the United Nations Refugee Agency stated that there is one person out of every 18 people in the world who is either a refugee or out of place because of these conflicts.

4- Wars and the resulting problem of instability, lack of security and safety, and then the inability of the international community to address the Palestinian issue and the occupied Arab lands, which led to obstructing the process of sustainable development.

Al-TaHER 2013 stated that the elimination or at least mitigation of such obstacles must fall on the state with a set of responsibilities and tasks in the necessity of rational and optimal exploitation of the available natural resources and creating an appropriate climate for local and even international investment, and then creating a suitable environment for the emergence and provision of appropriate job opportunities for individuals as well as the need to activate proper planning for human resources and the need to give rural areas priority in preparing sustainable development programs (Al-TaHER 2013: (248-249).

THE FOURTH TOPIC: THE ROLE OF AGILE INTERNAL AUDITING IN PROMOTING THE SUSTAINABLE DEVELOPMENT REPORT

First: Agile, Internal Auditing and Its Role in Supporting The Foundations of Sustainable Development

The right culture for continuous performance development is critical to getting the agile internal audit teams working together to focus on integrating the end-to-end activities needed to transform from being audited for several years to months to weeks to minutes while maintaining control and consistency in all these activities, by applying a high degree of automation. And the development in reducing the time limit in all steps of delivering audit programs and reports, and this is consistent with the agile internal audit work (Panday, 2019: 12). As it helps internal auditors to improve internal audit functions and provide measurable value in determining what is necessary and of value and what does not add value, and then reduce costs, as well as training internal auditors, and knowing whether operations and activities lead to high levels of efficiency and effectiveness (Jackson, 2020: 1). This is what achieves the foundations of sustainable development that takes into account the preservation of the characteristics and level of performance of current and future natural resources as a basis for the partnership of future generations in the availability of those resources, as well as the sustainability, continuity and continuity of production systems to prevent the possibility of the collapse of the elements of development for developing countries that depend on traditional systems. It is related to the components of the natural environment (Al-Hassan, 2011: (5-6)).

Second: The Role of Agile Internal Auditing in Supporting Sustainable Development Reports

Sustainable development reports are defined as the disclosure of financial and non-financial information available to users of reports by economic units, as they include disclosure of the social, economic, environmental and even institutional aspects of the operations of the economic unit, as well as an analysis of the importance and strategy of the economic unit and the participation of stakeholders, as this report encourages That this unit be more transparent with regard to the details of its operations with stakeholders, and thus reflects its commitment and the level of ensuring the sustainability of its practices (Al-Sakhri, 2021: 36). The practical definition of sustainability is one of the processes that fairly balance between the available assets and resources and the defects of the local and global environmental processes for the present and future generations. Sustainability is a necessary requirement for some social operations, but it is subject to global environmental limits. This enables internal auditors to prepare future sustainable development reports based on what currently exists, which leads to highlighting the role of internal audit in preparing sustainable development reports (Karoohs, 2013: 11). Albawwat and others 2021 mention that the effectiveness of the agile internal audit function is a subject of continuous importance to the economic unit and is the cornerstone of the governance of economic units that work to improve the transparency of sustainable reports and have increased their importance in relying on them to make a significant contribution to stakeholders (Albawwat and others, 2021: 798).

And that the objective of preparing internal audit reports is to achieve (guideline for internal audit units in Iraq, 2019: (44-45)) the following:

1- News: Informing the Internal Audit Department of what it has found through a clear and understandable identification and definition of the detected problems or difficulties and opportunities for improvement.

2- Persuasion: convincing the internal audit department of the value and validity of the observations revealed through a convincing presentation of the real or potential impact of the discovered situation.

3- Motivation: Motivating the internal audit department towards change and improvement by clarifying the cause of the problem and providing practical and constructive suggestions to solve the problem.

Maarej 2020 mentions that the areas of the internal audit process towards sustainable development include checking the objectives of the economic unit to verify whether they are realistic and based on evidence related to its sustainable performance, and checking its performance indicators for the economic, social and environmental aspects to see if they are relevant and more reliable in checking the progress it has made. The economic unit towards its sustainable performance by comparing the objectives with the indicators associated with them (Al-Gharibawi, 2020: 81). And Saleh 2021 believes that sustainable development reports are important in improving the performance of the economic unit, represented (Saleh, 2021: 54-55) as follows:

1- Creating a competitive advantage: Looking at the operations of the economic unit through the lens of sustainable development would reduce costs and increase returns. The units that develop their production processes to provide

new solutions to old problems will lead to this development increasing their share in the market. Less inputs with other factors remaining unchanged will have a positive environmental and economic impact, in addition to its positive impact on the cost structure of the economic unit, and then preparing it for internal audit reports.

2- Reducing risks: The economic units that prepare and publish sustainability reports are the units in which there is a greater possibility of reducing the risks of non-conformance with laws and avoiding threats that may result from their pollution of the environment, which could negatively affect their financial performance and liquidity, compared to units that do not count. These reports are not published.

3- Maintaining the loyalty of stakeholders: The failure of economic units to respond to determining the economic, social and environmental impact of each stage of the production process may expose them to substantial risks, which may threaten the loyalty of stakeholders.

Despite the assertion that sustainable development is an integrated process, economic development still occupies a wider area of interest than it occupies the rest of the development aspects, and perhaps the reason for this is that economic development is based on material criteria and that it has a tangible return, and that sustainable development in its new concept is not just an achievement. High rates of growth for real national production, but it expands to more than that, to include the achievement of advancement and progress for all members of society in all aspects of material and non-material life, and all of this requires fundamental changes in the methods of internal audit (Al-Kubaisi et al., 2015: 114).

The following figure shows the most important differences between the traditional internal audit development plan and the agile internal audit development plan.

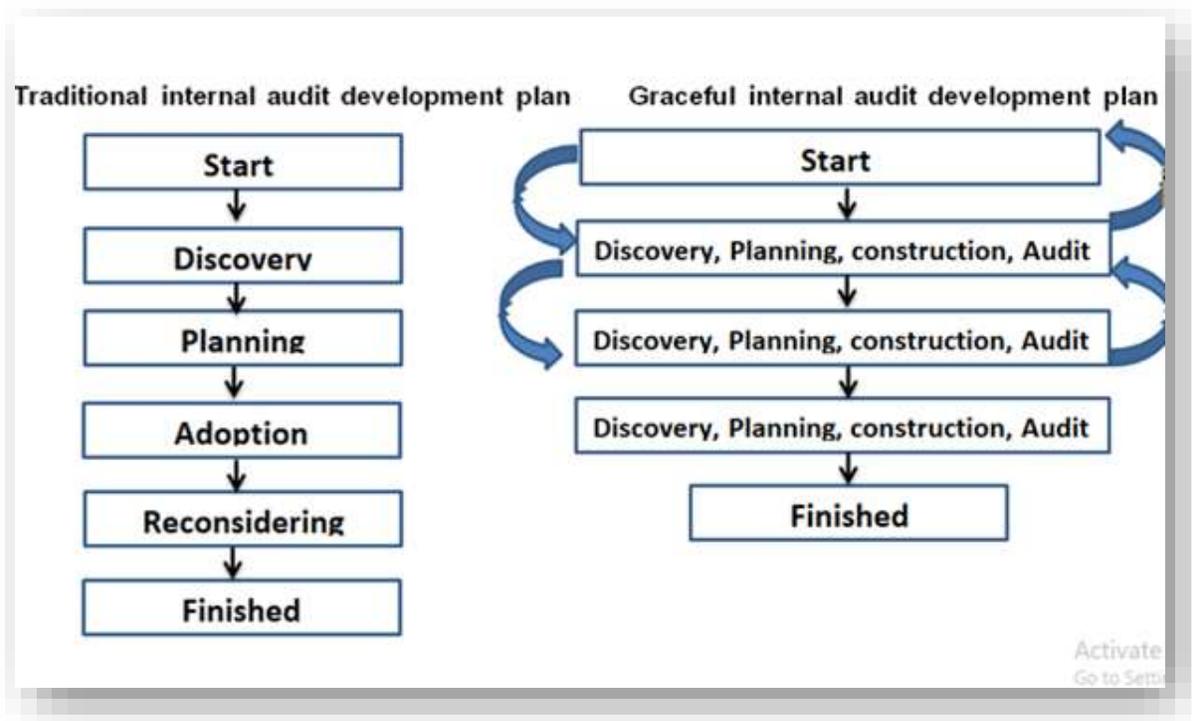


Figure (1): The most important differences between the traditional internal audit development plan and the agile internal audit development plan

Source : Alshathy and other, Sara, Betoool, Norah, Shahida, Risk Management in Agile and Waterfall Models: A Review, 2020: p 1154.

It is clear from the above figure that the development plan in the traditional internal audit goes through several stages, and the internal auditors have to complete one stage completely and then move to the next stage, as the stage

begins with discovery, i.e. collecting all the different data and requirements, and then developing a plan to analyze this data, i. The data and then building and implementing what was analyzed and planned in the previous stage, to start the next stage, which is the auditor reviewing and verifying the validity of these stages and then completing them. That is, the development plan for traditional internal auditing passes through major tests, which are unit testing, integration testing, data validation testing, and system testing, while the development plan for agile internal auditing passes through different iterations according to what is verified of the validity of the test and the system, that is, each stage is completed. It is a review of the previous stage, and it is possible to refer to it to identify any problem or risk that requires its solution (Alshathary and others, 2020: 1154).

THE FIFTH TOPIC: THE APPLIED SIDE

This topic deals with a presentation of the results that have been reached because they form the basis for proving or denying the research hypothesis, which states (there is no statistically significant effect relationship between the method of agile internal audit work on the sustainable development report), and (65) forms were distributed to private banks, the research sample and it was analyzed using statistical indicators for the purpose of measuring the use of the agile internal audit work method and its reflection on the sustainable development report.

Questionnaire Analysis

First: the agile internal audit work method: the value of the arithmetic mean for this axis was (4.03), which is greater than the value of the hypothetical mean, which is (3). This means that the sample's responses in this variable are directed towards agreement and agreement completely, and the response level for this axis was within the high, with a standard deviation of (0.46), and this means that the answers of the sample members on this axis were homogeneous.

This axis contains several paragraphs as follows:

Table (1) a general description of the paragraphs of the agile method of internal audit work:

Paragraphs	Agree	completely	Agree		Agree to	Somewhat	Disagree		disagree	completely	Mean	St. deviation
	R	%	R	%	R	%	R	%	R	%		
1- Developing a list of requirements is key to the success of the agile internal audit team, as it provides guidance for monitoring decisions that lead to achieving the overall goal of meeting the needs of stakeholders.	23	35 4.	39	60 0.	3	4. 6	--	--	--	--	4.3 1	0.5 6
2- The agile internal audit process focuses on the main aspects of risks and gives priority to them.	22	33 8.	35	53 8.	8	12 3.	--	--	--	--	4.2 2	0.6 5
3- Having the competencies, skills, and appropriate support for an agile internal audit team that discusses problems and decides the relative priority of requirements is crucial.	27	41 5.	33	50 8.	5	7. 7	--	--	--	--	4.3 4	0.6 2
4- Evaluating problems, discussing them with stakeholders, and dealing with them immediately leads to quickly presenting results and recommendations within a short period of time.	22	33 8.	33	50 8.	9	13 8.	1	1. 5	--	--	4.1 7	0.7 2
5- The agile internal audit work method requires multi-functional teams for various operations and information related to finance and technology, and self-organizing for their method of work.	19	29 2.	37	56 9.	7	10 8.	2	3. 1	--	--	4.1 2	0.7 1

6- The internal auditor seeks, within the agile internal audit work method, to greatly enhance his relationship with the customer and to give a high value to this cooperative and participatory relationship.	19	29 2.	26	40 0.	14	21 5.	5	7. 7	1	1. 5	3.8 8	0.9 8
7- The face-to-face conversation method for the agile internal audit team is more efficient and effective for transferring and receiving information.	23	35 4.	30	46 2.	10	15 4.	2	3. 1	--	--	4.1 4	0.7 9
8- The agile internal audit team puts the elements and activities to be audited in a constantly updated list during the team's frequent meetings.	17	26 2.	36	55 4.	12	18 5.	--	--	--	--	4.0 8	0.6 7
9- The agile internal audit team takes advantage of the results of the repeated meetings to improve the details of the list of unfinished items to move to the top of the list and give them priority in the audit process, according to their importance and risks.	18	27 7.	34	52 3.	13	20 0.	--	--	--	--	4.0 7	0.6 9
10- The method of work of the agile internal audit team is based on allocating resources to material and human resources based on the highest and least important elements in the list of elements and defining the completed elements that are ready for implementation.	15	23 1.	31	47 7.	18	27 7.	1	1. 5	--	--	3.9 2	0.7 6
11- The agile internal audit team, before starting to audit any element, divides its time range into short periods of time called the sprint.	20	30 8.	31	47 7.	13	20 0.	--	--	1	1. 5	4.0 6	0.8 1
12- The agile internal audit team sets a goal for each race and a date for its completion.	15	23 1.	28	43 1.	20	30 8.	2	3. 1	--	--	3.8 6	0.8 0
13- The agile internal audit team is keen to provide presentations and review the tests used and the results of any process through interactive sessions with stakeholders and identify observations about the progress of work.	12	18 5.	28	43 1.	19	29 2.	6	9. 2	--	--	3.7 1	0.8 8
14- The management of the agile internal audit team decides, in agreement with the stakeholders, and based on the end of each race, whether there is a need to continue the work or be satisfied with the results, end the race and prepare the interim progress report.	14	21 5.	34	52 3.	15	23 1.	2	3. 1	--	--	3.9 2	0.7 6
15- Developing the agile internal audit report requires facilitating effective interaction between risk management and requirements for the benefit of this report.	8	12 3.	37	56 9.	20	30 8.	--	--	--	--	3.8 2	0.6 3
16- The agile and agile method of internal audit work helps in improving internal audit functions and determining what is necessary and adding value, and this is what achieves the foundations of sustainable development to preserve its characteristics and the level of performance of current and future natural resources.	13	20 0.	38	58 5.	14	21 5.	--	--	--	--	3.9 8	0.6 5
17- Agile methods in internal audit pave the way for preparing accumulated reports at the end of each meeting of the audit team, and this helps in anticipating risks early in the audit process.	16	24 6.	34	52 3.	14	21 5.	1	1. 5	--	--	4.0 0	0.7 3

18- agile internal auditing is more enabling and providing data and information to stakeholders and achieving valuable results in a timely manner, as well as improving performance and increasing the effectiveness and efficiency of the economic unit.	19	29 2.	31	47 7.	13	20 0.	2	3. 1	--	--	4.0 3	0.7 9
19- agile internal audit based on risks is more effective in economic units that are more risky than other units.	16	24 6.	40	61 5.	8	12 3.	--	--	1	1. 5	4.0 8	0.7 1
20- The backlog list contains items that should be completed and prioritized regularly, and this enables internal auditors to address problems as they arise and remove items that do not add value.	16	24 6.	33	50 8.	15	23 1.	1	1. 5	--	--	3.9 8	0.7 4
The general arithmetic mean											4.0 3	0.4 6

Repetition= R

The table is from the work of the two researchers based on the results of the SPSS program.

Second: Testing the Research Hypothesis

Null hypothesis: There is no statistically significant effect between the agile internal audit work style on the sustainable development report.

Alternative hypothesis: There is a statistically significant effect relationship between the agile internal audit work style on the sustainable development report.

Table (2) results of simple linear regression in the impact of the use of agile internal auditing on the sustainable development report.

the independent variable	dependent variable	hard value	The value of the beta coefficient	The t-value for the beta test	Determination coefficient value %	The calculated F value	Sig
Agile internal audit	Sustainable Development Report	3.46	0.11	1.21	0.02	1.45	Non sig

The table is from the work of the two researchers based on the results of the SPSS program.

From table (2), we note:

The calculated value of F was (1.45), which is smaller than its tabular value at the level of significance (0.05) and the degree of freedom (63.1) and amounted to (3.96). Agile internal auditing on the sustainable development report of the research sample banks.

THE SIXTH TOPIC: CONCLUSIONS AND RECOMMENDATIONS

Conclusions :

- 1- Agile methods in internal auditing are a tool that focuses on the spirit of team participation with stakeholders to improve the business of the economic unit.
- 2- Agile methods in internal audit depend on implementing frameworks, selecting new methods, and merging them with traditional methods to spread modern ideas and communicate them to multiple other teams, as well as building a plan based on choosing procedures that add value and reducing procedures that do not add value to the work of the economic unit.

- 3- There is no effect relationship between the agile internal audit work style and the sustainable development report of the research sample banks, and this proves the research hypothesis (there is no statistically significant effect relationship between the agile internal audit work style on the sustainable development report).

Recommendations:

- 1- The necessity of holding training and explanatory courses on the method of agile internal audit work in the economic units listed in the Iraq Stock Exchange, especially private banks, because of their importance in adding value to the work of the internal audit team and continuous follow-up to solve problems as soon as they arise and a clear identification of risks.
- 2- Paying constant attention to the periodic reports prepared by the agile internal audit team, as they are considered one of the important steps in determining the start and end of the audit of the elements and activities of the highest importance, and then starting to audit the elements and activities of less importance.
- 3- The need to streamline the procedures of the annual traditional internal audit plan to obtain results faster and in less time, in addition to preparing internal auditor reports periodically within a short period of time.

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