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| RESEARCH ARTICLE

Navigating the Global-Local Divide in Internal Audit Architecture: G20 and GCC Contextual Dynamics in Structure, Standards, and Roles

Mustafa M. Bodrick [1, 2, 3]✉, Mohammed I. Alassaf [1], Mohammed I. Alsuhaim [1], Aws A. Obaid [1], Saleh A. Aljurbua [1], Saad S. Alhazaa [1], Mohammed Y. Alrasi [1], Abdullah A. Alhawas [1] and Faisal A. Qasem [1]

[1] *Saudi Commission for Health Specialties, Saudi Arabia*
[2] *MAHSA University, Malaysia*
[3] *Johns Hopkins University, Baltimore, USA*
Corresponding Author: Mustafa M. Bodrick, **E-mail**: mustafabodrick@gmail.com

| ABSTRACT
Internal auditing is essential to fulfil public sector accountability, yet implementation frameworks vary widely across geographical regions. This study provides a comparative literature review of internal audit architecture and dynamics across G20 nations and the Gulf Cooperation Council (GCC), exploring how institutional systems navigate the global-local divide across three core components: structure, standards, and roles. In analyzing six distinct geopolitical regions, namely (i) Anglo, (ii) BRICS, (iii) Latin America, (iv) Western Europe, (v) East Asia, and (vi) the GCC, the study maps a structural range from centralized models to decentralized and hybrid variations that balance domestic operational autonomy with systemic consistency. Furthermore, it examines standard adoption, assessing how countries either fully align with international frameworks like the Institute of Internal Auditors (IIA) or develop localized, integrated standards to respond to unique regional challenges. Finally, the study highlights how the functional scope of internal audit shifts across these territories, moving from traditional compliance supervisory authorities to preemptive strategic assets. This regional variation highlights an ongoing tension between global standardization and localized governance architectures that are necessary for cognizance in organizational ecosystems.

| KEYWORDS

G20 dynamics, Gulf Cooperation Council, Internal audit architecture, Comparative governance, Audit standards, Organizational structure, Audit roles, Public accountability.

| ARTICLE INFORMATION

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Introductory Overview

Internal auditing is necessary for public accountability in businesses and governments. It facilitates review of internal controls and advises leadership (Middin et al., 2024). Equally important, the process can prevent fraud and financial misreporting by ensuring that agencies follow established international standards in the auditing process. In addition, auditors can evaluate the effectiveness of rules and policies and guide changes in systems and daily operations. While the value of this process is well-established internationally, different countries use unique standards and architectures that align with their respective forms of governance and internal structures. International standards set by bodies like the Institute of Internal Auditors (IIA) are acknowledged worldwide. However, not every country necessarily follows the guidelines outlined by agencies such as IIA. Some modify them, while others have yet to adopt them. An analysis of organizational structures, standards, and roles and functions of internal audit departments among Group of 20 (G20) and the Gulf Cooperation Council (GCC) countries was conducted to establish a benchmarking overview of auditing practices internationally. A description of the methodology that was used follows.

Methodology

This study review employs a literature-based method to compare the architecture of internal audit systems across various countries in the G20 group and GCC region, and the corresponding accountability. Journal articles, audit body reports, and regulatory documents published in the past ten years are analysed. The research includes sources from academic databases and professional auditing organizations. Reports by country-specific bodies like Brazil's Federal Court of Accounts (TCU) or the United Kingdom's National Audit Office have also been analysed to provide more insights. The compared countries were regrouped (see table 1) for the purpose of this review based on similarity of profiles as follows: (i) Anglo, (ii) BRICS, (iii) Latin America, (iv) Western Europe, (v) East Asia, and (vi) GCC. Brazil, although part of BRICS, was reviewed as part of Latin America, while Turkey, having been offered BRICS membership during 2024, was reviewed as part of BRICS. Furthermore, not all listed countries in the various groups are necessarily reflected in this report as only available published sources were used.

Table 1. Comparative Table: Architecture of Internal Audit Structures, Standards, and Roles across G20 and GCC Countries

Region	Audit Structure	Standards Adoption	Audit Role & Function
Anglo (USA, Canada, Australia, Saudi Arabia)	*Decentralized* USA/Canada*; Hybrid* Australia*; Centralized* Saudi Arabia	High IIA compliance (USA, Australia); Risk-based models (Canada); International standards under the National Audit Office (Saudi Arabia)	Advisory + Compliance (USA, Australia); Program evaluation (Canada); Rule-checking with shift to advisory (Saudi Arabia)
BRICS (India, South Africa, Russia, Turkey)	*Hybrid* India; *Decentralized* South Africa; *Centralized* Russia; *Evolving model* Turkey	Mixed adoption: IIA (India, South Africa); National standards (Russia); Slowly revising its frameworks to meet EU standards (Turkey)	Risk-based (India); Budget/program audits (South Africa); Legal compliance (Russia, Turkey)
Latin America (Brazil, Mexico, Argentina)	*Centralized* Brazil, Argentina; Transitioning to a *decentralizing model* Mexico	Brazil/Mexico: COSO + IIA; Argentina: Local standards	Brazil/Mexico: Results-based; Argentina: Traditional compliance
Western Europe (UK, Germany, France, Italy)	*Flexible* UK: *Centralized* Germany/France; *Hybrid* Italy	IIA + ISO (UK); Strong IIA + EU compliance (Germany); National-EU blend (France, Italy)	UK: Strategic and risk management; Germany/France: Control + performance; Italy: Expanding into advisory
East Asia (China, Japan, South Korea, Indonesia)	*Centralized* China; *Hybrid* Japan, Korea; *Decentralized* Indonesia	J-SOX + IIA (Japan); INTOSAI + national (Korea); State-driven (China); IIA-aligned (Indonesia)	Japan: Risk-focused; China: Anti-corruption; Korea: Performance; Indonesia: Compliance-focused
GCC (Saudi Arabia, UAE, Kuwait, Oman, Qatar)	*Centralized* at *Ministry-level* (Saudi Arabia, Kuwait); *Underdeveloped* Oman	IIA alignment across GCC countries is uneven and reform driven	UAE: Strategic + planning; Saudi Arabia: Transition to performance-based

Based on the synopsis as shown in the comparative table 1 of the architecture above, comprehensive descriptions and related public accountability elements follow within the regrouped countries of the G20 and the GCC**.**

Group 1: Anglo Countries

Organizational Structure of Internal Audit

Internal audit structures differ among Anglo countries based on government systems and reforms. The USA and Canada use a decentralized structure, while Australia and Saudi Arabia use hybrid models. The USA, through the Government Accountability Office, allows each federal agency to set up its internal audit unit (Organization for Economic Co-operation and Development [OECD], 2024). This approach supports agency-specific oversight. However, it may lead to inconsistent practices across government bodies. Similarly, Canadian agencies operate independently under general federal guidance (Canadian Audit and Accountability Foundation, 2017). Audit agencies have autonomy within the framework of federal guidelines. On the other hand, Australia combines national-level coordination with agency-specific audit teams (IIA, 2019). In contrast, Saudi Arabia utilizes central control and ministry-level audit bodies, like most Arab nations (Hazaea et al., 2023). The models reflect how internal audit adjusts to legal and political frameworks.

Standards of Internal Auditing

Most Anglo countries align with global audit standards, especially those from the IIA. The IIA is a top advocate for internal auditors and supports over 190,000 members from more than 170 countries and territories (IIA, 2019). Australia and the USA closely follow IIA guidelines. The USA Office of Internal Audit mandates IIA-compliant practices across agencies (IIA, 2019). This requirement improves consistency and accountability across federal operations. Australia embeds IIA standards into both public and private sectors (IIA-Australia, 2024). The integration promotes a uniform approach to internal auditing. Canada, on the other hand, updates internal control policies using a risk-based framework (Public Safety Canada, 2017). The risk-based approach ensures that audit processes are more adaptable to emerging challenges. In contrast, Saudi Arabia promotes international standards under the National Audit Office reforms (Bin Hammad, 2019). The country's Vision 2030 drives public sector audit modernization. The Anglo countries follow global frameworks but apply them in different ways.

Role and Functions of Internal Audit Departments

Internal audits in Anglo countries range from advisory roles to basic compliance checks. Internal auditors in Anglo nations are expected to be aware of organisational fraud risk, governance and management (IIA, 2024). USA auditors advise on performance improvement and fraud risk planning (IIA, 2019). They also focus on identifying and managing fraud risks. In Australia, auditors are viewed as internal consultants in large organizations (IIA, 2019). Their roles extend beyond compliance to include helping leaders to make strategic and informed decisions. On the other hand, Saudi audit teams focus on detecting rule-breaking and waste. However, the traditional approach continues to evolve to include more proactive risk management and advisory functions (Bin Hammad, 2019). In Canada, auditors assist in program evaluations and resource reviews, but there is a push to widen audit roles beyond financial checks (KPMG Board Leadership Centre, 2022). The variations show how internal audit has evolved from monitoring to strategic advising in different countries in the Anglo region.

Group 2: BRICS

Organizational Structure

Internal audit structures in BRICS countries reflect political influence and institutional development. India, for instance, combines government-led and private audit structures in the public sector (Indian Audit and Accounts Department, 2016). The hybrid approach creates harmony between government oversight and private sector efficiency and expertise. South Africa, on the other hand, allows each department or agency to run its audit teams (Jori, 2023). The autonomy supports tailored auditing processes. Russia has a robust central audit body linked to the state budget office. The Accounts Chamber of the Russian Federation operates under the Federal Assembly and works closely with the state budget office to guarantee efficiency in the use of public funds (Accounts Chamber, 2018). Turkey is also adapting to more independent models through legal reforms. The changes reflect Turkey's efforts to align with international standards set by the European Union (EU) and the International Organisation of Supreme Audit Institutions (INTOSAI) and like Russia, political control also affects audit independence in the country (European Commission, 2018). The different models show how internal audit has been adapted to reforms and governance levels.

Standards of Internal Auditing

The adoption of IIA standards is uneven across BRICS countries. India's large firms must follow IIA-aligned guidelines under the Companies Act of 2013 (Singla, 2023). The requirement aligns audit practices with global best practices for better governance. Similarly, South Africa blends IIA practices with local risk management policies (Jori, 2023). Russia, on the other hand, uses state-developed auditing manuals (Accounts Chamber, 2018). Taran et al. (2019) explain that Russia first used international audit standards to access global markets in the 2000s. However, experts believe large infrastructure projects require the use of the standards. Internal audit has developed in Russia over different historical stages. However, it is yet to adopt major international standards. On the other hand, Turkey is slowly revising its frameworks to meet EU standards (European Commission, 2018). External partnerships are helping the country to adopt more global standards. The Turkish Court of Accounts has operational and functional freedom to carry out its duties, but it must align them with the global audit rules and expectations set out by the international standards of supreme audit institutions (Akyel, 2016). The Turkish Public Financial Management and Control Law 5018 sets out internal audit units with functional independence. The units are meant to operate across the entire public administration system. However, there is inconsistency in how the law is applied in practice (OECD, 2014). As a result, the intended independence of these units is not always achieved. The variations show how legal ties and global goals shape audit standards.

Role and Functions

Internal audit roles in BRICS vary from risk-based to compliance-centred models. India, for example, uses internal audits for business risk advice and governance checks (Singla, 2023). The dual focus allows Indian organisations to improve operational efficiency while maintaining accountability. In South Africa, audit teams help evaluate government programs and budget risks, whereas in Russia, auditors mainly review spending records and legal compliance (Accounts Chamber, 2018). Turkey's audit bodies are still limited to reporting and control checks (Ciğer et al., 2025). While some states rely on audit functions to promote accountability, others focus on legal compliance.

Group 3: Latin America

Organizational Structure

Internal audit structures in Latin America are shaped by administrative legacy and reform level. Federal-level agencies direct Brazil's audit functions. The country uses the Federal Court of Accounts (referred to as TCU), a centralized body that oversees public spending at the federal level and compliance with financial regulations (Vieira & de Araujo, 2020). The body prioritizes compliance and legality. On the other hand, Argentina uses audit institutions embedded in national ministries. The National Audit Office, through the Higher Institute for Oversight of Public Management, is responsible for auditing government financial operations and public resources (The World Bank, 2019). Conversely, Mexico is in the process of transitioning to a decentralized model with greater regional involvement through state-level audit institutions (OECD, 2022). This shift improves transparency and reduces the influence of federal authorities on oversight (OECD, 2017). Political will drives decentralization efforts in Mexico's public sector. The differences reflect how politics and reforms shape internal audit design.

Standards of Internal Auditing

IIA standards are gradually influencing Latin American audit practices. Brazil's audit offices follow the Committee of Sponsoring Organizations (COSO) and IIA frameworks in federal reports (Vieira & de Araujo, 2020). The frameworks guide risk management, control, and governance practices. Federal audits use COSO frameworks to assess the effectiveness of internal control systems. IIA standards, on the other hand, enforce consistent, professional audit methods nationwide. The two frameworks promote performance auditing and not just compliance checks. The alignment boosts Brazil's credibility with international partners and institutions. Mexico also introduced IIA-aligned standards in most public entities (OECD, 2017). The shift has improved accountability across many agencies. As a result, agencies are more accountable for achieving policy and budget goals. The change also increased trust in government financial reporting. Overall, the country's audits align better with global governance standards. Argentina's legal frameworks do not mandate full adoption of such standards despite its internal audit practices. Its internal control for the non-financial public sector is based on Act 24.156, which outlines rules for budget administration, financial reporting, internal audit functions, and public sector accountability (The World Bank, 2019). The National Internal Audit Agency (NIAA) leads internal control efforts in the country. NIAA issued General Internal Control Standards for the national public sector in 1998, and they were revised in 2014 to align with global best practices (The World Bank, 2019). The current version follows the Committee of Sponsoring Organizations of the Treadway Commission framework that was updated in 2013 (The World Bank, 2019). There is no legal obligation to align with IIA guidelines across all sectors. Standards adoption varies widely based on governance and global engagement.

Role and Functions

Latin American countries continue to expand internal audit roles and functions. Brazil, for example, has improved results-based audits through its Federal TCU (Vieira & de Araujo, 2020). TCU audits are used to check if government projects meet public needs through performance indicators and stakeholder feedback in evaluations. Similarly, Mexico uses audit data to improve program design and service delivery. The country's Superior Audit Office assesses how effectively public resources achieve intended social and economic results (OECD, 2022). In contrast, Argentina maintains traditional audits focused on rule compliance, but staff capacity gaps limit role expansion in the country's auditing system (The World Bank, 2019). The shift in audit roles shows a growing focus on performance rather than compliance with rules and policies.

Group 4: Western Europe

Organizational Structure

Western European countries use structured internal audit systems with varying flexibility. France centralizes audits through its National Public Finance Office (Cour des Comptes, 2016), while Germany's ministries follow standardized, top-down audit arrangements defined by the Federal Audit Office, or SAI (Padovani et al., 2022). Such a centralized system enforces strict control over government financial activities, which is important for maintaining a highly regulated framework. The UK, on the other hand, adopts flexible structures that fit different organizational needs (Elsayed et al., 2023). Italy combines formal and informal models across sectors (Rija & Tenuta, 2016). The models reflect the distinction between control and flexibility in public audits.

Standards of Internal Auditing

Western Europe shows extensive global standard adoption but with local adjustments. Germany and the UK follow IIA rules closely, while France and Italy adapt them to local systems. The UK uses IIA and ISO standards in both public and private audits (Elsayed et al., 2023). The dual-standard approach promotes consistency and continuous improvement in audit processes. On the other hand, Germany aligns internal audits with European and IIA frameworks (Padovani et al., 2022). Public sector audits follow principles set by the SAI and EU financial control standards. The approach strengthens trust in public financial management. It also promotes accountability and reduces the risks of corruption or mismanagement. Auditors receive continuous training to stay updated on evolving frameworks (Padovani et al., 2022). France applies national audit standards consistent with EU norms (Cour des Comptes, 2016). Italy has also begun expanding IIA alignment through EU-linked reforms (Rija & Tenuta, 2016). Thus, countries in Western Europe adopt international internal auditing standards based on local contexts.

Role and Functions

The function of internal audit varies from strategic advising to core compliance. UK auditors help guide strategy and risk management in most agencies (Elsayed et al., 2023). Their involvement in risk management shows a shift beyond compliance towards value-added advisory roles. UK firms are not obligated to file quarterly financial reports, which means that audit disclosures on the determined firm materiality are essential to determine organizational stability (Elsayed et al., 2023). UK auditors are less exposed to regulatory sanctions and litigation risks. German SAI audit offices focus on reviewing controls and compliance with laws, whereas France blends performance reviews with standard compliance checks (Padovani et al., 2022). Italy's audit bodies, on the other hand, are gradually expanding into advisory work (Rija & Tenuta, 2016). The development of internal auditing has created a culture of corporate control that does not solely entail on-the-spot assessment but also includes auditing as a crucial support for managerial decisions. The functions of internal audit in Western Europe vary from country to country.

Group 5: East Asia

Organizational Structure

East Asian internal audit models reflect different levels of centralization and control. China uses a state-led centralized structure, while Japan and South Korea apply hybrid systems. China's audit offices report to government-controlled audit commissions (Xin et al., 2023).

The country's audit industry is characterized by low concentration and various small local audit companies, resulting in low-quality competition. Policymakers focus on creating mechanisms to alleviate disorderly rivalry, with the aim of enhancing competitiveness and audit quality by expanding the size of local audit firms (Xin et al., 2023). South Korea splits responsibilities between state and private audit bodies, whereas Japan allows independence within ministries for internal auditing (Eddie & Yamaguchi, 2024). In South Korea, the Board of Audit and Inspection (BAI) is the supreme audit agency whose main purpose is to audit the public sector, including local authorities, governments, and public bodies, while inspecting the functions of public officials. As a constitutional agency, BAI's status, functions, and organization are stipulated in Articles 97 and 100 of the Republic of Korea's constitution (BAI, 2021). In contrast, Indonesia's auditing structure is more decentralized as the government grants more autonomy to institutional audit units (Suhanda, 2018). The different structures reflect the level of government involvement in internal audit processes.

Standards of Internal Auditing

Audit standard adoption in East Asia shows a mix of global and local practices. Japan's audit units follow IIA and Japanese Sarbanes-Oxley (J-SOX) frameworks (Eddie & Yamaguchi, 2024). J-SOX is Japan's version of the Sarbanes-Oxley Act for internal controls (Eddie & Yamaguchi, 2024). It seeks to improve corporate transparency and prevent fraud. Korea, on the other hand, uses international standards alongside national rules (BAI, 2021). Auditors use standards from bodies like INTOSAI alongside Korean legal and administrative rules. China enforces its audit code adapted from state policy. The National Audit Office leads audits under a framework rooted in government priorities (Xin et al., 2023). On the other hand, Indonesia aligns public audits with IIA standards. The Supreme Audit Agency plays a key role in implementing the changes within government audits. (Suhanda, 2018). Thus, some East Asian countries combine international models with domestic guidelines in auditing processes.

Role and Functions

Internal audit functions in East Asia focus on various public sector priorities. Japan embeds risk audits into public agency planning (Eddie & Yamaguchi, 2024). China's audits, on the other hand, target fraud and corruption in state agencies (Xin et al., 2023). Korea's audit agencies aim to evaluate program results. The country's BAI uses performance audits to measure the outcomes and impact of public policies (BAI, 2021). Indonesia applies basic compliance checks with limited advisory input (Suhanda, 2018). There is limited emphasis on advisory roles or performance-based audits in the country's current framework. Each country's audit role mirrors its strategic public sector concerns.

Group 6: GCC Countries

Organizational Structure

The GCC region shows variation in the organization of internal audits across member states. For instance, Saudi Arabia created a supreme audit authority under the country's Vision 2030 (Bin Hammad, 2019). The authority oversees public spending and boosts financial transparency. It helps to detect corruption and reduce financial mismanagement. The Vision 2030 framework aims to modernize the Saudi economy and improve governance (Bin Hammad, 2019). Strong auditing is key to gaining investor trust and global partnerships. On the other hand, Oman's internal audit offices lack autonomy and structure (Association of Chartered

Certified Accountants, n.d.). The units are often influenced by external forces, which limits their independence. The lack of autonomy can reduce the effectiveness of audit processes. As a result, transparency and financial oversight can also be compromised. In Kuwait, internal audit units also exist within individual ministries and agencies (Alshebli, 2020). The units focus on compliance, financial accuracy, and risk control. Some audits still rely on traditional, compliance-based methods. However, there is growing interest in adopting risk-based and performance auditing (Alshebli, 2020). Reforms aim to align Kuwait's audit system with international standards. GCC audit structures reflect national reform agendas and development goals.

Standards of Internal Auditing

IIA alignment across GCC countries is uneven and reform-driven. UAE's internal audit departments follow IIA frameworks and local models (Central Bank of the UAE, 2018). In contrast, Kuwait's internal auditors use local manuals with minimal IIA references (Alshebli, 2020). The role of the auditor in Kuwait is outlined in Law No. 1 of 2016, which covers company law. Articles 227 to 233 define the regulations concerning the audit profession in the country, and one requirement is that all state corporations must appoint an auditor (Alshebli, 2020). Article 228 further specifies that a key feature of a competent auditor is independence from the board and company management. It reiterates the need for credible auditing processes. Despite the emphasis on independent auditing, Kuwait's Capital Market Authority and listed firms lack expertise in internal auditing, which often affects implementation of established guidelines (Alshebli, 2020). Audit standards in the GCC depend on country-specific priorities and capacity building.

Role and Functions

Internal audit roles in the GCC vary from advisory to legal compliance. UAE uses internal audits to support strategic decisions and planning (Central Bank of the UAE, 2018). For example, audits assess how well agencies meet key performance targets. The audit findings are used to adjust budgets and future plans. The Central Bank and other bodies use such audits to monitor compliance and to enforce financial practices aligned with UAE's national vision (Central Bank of the UAE, 2018). Audit units work closely with senior organizational leaders to improve governance. On the other hand, Saudi Arabia is transitioning from compliance to performance-based models (Bin Hammad, 2019). The change supports Vision 2030 goals for better governance and efficiency. Performance-based audits focus on value for money and impact rather than legal compliance. For example, audits now assess whether services meet public needs effectively (Bin Hammad, 2019). Government agencies are evaluated based on results and not just budget accuracy. The approach helps to discern inefficiencies and areas that need improvement. In Qatar, the State Audit Bureau oversees major audits in public institutions. For example, legislative oversight, as outlined in Article 76 of the Permanent Constitution, states that the Shura Council has legislative authority to approve the government's general policy and budget (Implementation Review Group, 2024). The Shura Council can also monitor executive power. Different GCC countries use audit roles to support proper governance.

Conclusion

The analysis shows that the various G20 and GCC countries apply varied internal auditing standards in their public accountability, have developed unique internal auditing architectures, and rely on the process of internal audits for different roles and functions. In the G20 group, states such as the USA and Canada have developed decentralised internal auditing structures where each federal agency has the authority to establish a distinct internal audit unit. On the other hand, Russia relies on a centralized structure since the audit unit is affiliated with the state budget office. In the GCC, Saudi Arabia has developed a supreme audit authority based on the Vision 2030 framework, while Oman lacks independent audit units since it has not developed autonomous agencies with a specific structure. The functions and roles of auditing also vary from one country to another. In China, the primary role of auditing is to assess fraud and corruption in state institutions. On the other hand, a country like Mexico relies on audit data to enhance program design and service delivery. Germany uses auditing to review controls and compliance with regulations, whereas France blends performance evaluation with standard compliance checks. While applying international practices, countries adapt local auditing standards to national priorities. What is universal is that most countries continue to improve their auditing standards for better governance and public accountability.

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