


**DESIGNING AN ENVIRONMENTAL AUDIT PROGRAM FOR HEALTH INSTITUTIONS
TO CONFRONT THE EPIDEMIC**

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ARTICLE INFO	ABSTRACT
<p>Article history:</p> <p>Received 31 January 2023</p> <p>Accepted 27 March 2023</p>	<p>Purpose: The purpose of this article is to design a COVID-19 audit program for the Iraqi Ministry of Health and its affiliated health institutions, by emphasize the significance of environmental auditing in economic units and its role in attaining sustainable development.</p>
<p>Keywords:</p> <p>Environmental Auditing; Social Responsibility; Sustainable Development; COVID-19; Environmental Pollution.</p>	<p>Theoretical framework: To achieve the goals of the unit with the greatest possible percentage of economic and environmental benefits, development, and sustainable growth environmentally and socially, rather than the current situation of unplanned and undistinguished growth, the research seeks to encourage economic units to link project development with environmental protection together with one activity.</p> <p>Design/methodology/approach: The study sample included workers in the health sector in the Iraqi Ministry of Health, who numbered 200 employees during the period between 2020-2021, and the study relied on the content analysis method and the checklist to test and implement the proposed program.</p>
	<p>Findings: The study find that economic units increase their interest in environmental auditing in order to protect the environment and achieve sustainable development goals, as well as reconsider current growth measures, and that all of these changes have a significant impact on environmental quality.</p> <p>Research, Practical & Social implications: Researchers in the social, economic, and environmental fields should consider the importance of a sustainable environment by linking parameters. It is a good time to educate people about global health and a green sustainable environment.</p> <p>Originality/value: This is the first study to examine the relationship between environmental auditing and COVID-19 at the level of Iraq in particular and the entire world.</p> <p>Doi: https://doi.org/10.26668/businessreview/2023.v8i4.1235</p>

**DESENHANDO UM PROGRAMA DE AUDITORIA AMBIENTAL PARA INSTITUIÇÕES DE SAÚDE
PARA ENFRENTAR A EPIDEMIA**

RESUMO

Objetivo: O objetivo deste artigo é projetar um programa de auditoria COVID-19 para o Ministério da Saúde do Iraque e suas instituições de saúde afiliadas, enfatizando a importância da auditoria ambiental em unidades econômicas e seu papel na obtenção do desenvolvimento sustentável.

Referencial teórico: Para atingir as metas da unidade com o maior percentual possível de benefícios econômicos e ambientais, desenvolvimento e crescimento sustentável ambiental e socialmente, em detrimento da situação atual de crescimento desordenado e indistinto, a pesquisa busca estimular as unidades econômicas a vincularem-se desenvolvimento de projetos com proteção ambiental em conjunto com uma atividade.

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Desenho/metodologia/abordagem: A amostra do estudo incluiu trabalhadores do setor de saúde do Ministério da Saúde do Iraque, que totalizaram 200 funcionários durante o período de 2020-2021, e o estudo contou com o método de análise de conteúdo e a lista de verificação para testar e implementar o programa proposto.

Resultados: O estudo concluiu que as unidades econômicas aumentam seu interesse pela auditoria ambiental para proteger o meio ambiente e alcançar metas de desenvolvimento sustentável, bem como reconsiderar as medidas de crescimento atuais, e que todas essas mudanças têm um impacto significativo na qualidade ambiental.

Pesquisa, implicações práticas e sociais: Pesquisadores nas áreas social, econômica e ambiental devem considerar a importância de um ambiente sustentável vinculando parâmetros. É um bom momento para educar as pessoas sobre a saúde global e um ambiente verde sustentável.

Originalidade/valor: Este é o primeiro estudo a examinar a relação entre auditoria ambiental e COVID-19 no Iraque em particular e em todo o mundo.

Palavras-chave: Auditoria Ambiental, Responsabilidade Social, Desenvolvimento Sustentável, COVID-19), Poluição Ambiental.

DISEÑO DE UN PROGRAMA DE AUDITORÍA AMBIENTAL DE LAS INSTITUCIONES DE SALUD PARA ENFRENTAR LA EPIDEMIA

RESUMEN

Propósito: El propósito de este artículo es diseñar un programa de auditoría COVID-19 para el Ministerio de Salud iraquí y sus instituciones de salud afiliadas, enfatizando la importancia de la auditoría ambiental en las unidades económicas y su papel en el logro del desarrollo sostenible.

Metodología: La muestra del estudio incluyó trabajadores del sector de la salud en el Ministerio de Salud iraquí, que sumaron 200 empleados durante el período comprendido entre 2020 y 2021, y el estudio se basó en el método de análisis de contenido y la lista de verificación para probar e implementar el programa propuesto.

Conclusiones: El estudio encuentra que las unidades económicas aumentan su interés en la auditoría ambiental para proteger el medio ambiente y lograr objetivos de desarrollo sostenible, así como reconsiderar las medidas de crecimiento actuales, y que todos estos cambios tienen un impacto significativo en la calidad ambiental.

Implicaciones de la Investigación: los investigadores en los campos social, económico y ambiental deben considerar la importancia de un medio ambiente sostenible mediante la vinculación de parámetros. Es un buen momento para educar a la gente sobre la salud mundial y un medio ambiente verde y sostenible.

Palabras clave: Auditoría Ambiental, Responsabilidad Social, Desarrollo Sostenible, COVID-19, Contaminación Ambiental.

INTRODUCTION

What the entire world is going through in light of this pandemic, the suspension of some life amenities and the change in methods of dealing with things, so that everyone is thinking about things from a different perspective and its impact, as well as the impact that it will leave and a change in the methods of traditional scrutiny and with the health aspect of dealing with Such conditions and the period of time that will continue (Nikkeh et al., 2022). As researchers and academics, it is our responsibility to do what we can, even if it is just a small amount, to help preserve, guide, and educate the local population and the environment, which is the foundation for life in this universe. Focusing on the health sector, which is a crucial and significant sector that offers its services to various members of society, is necessary due to the importance of all human lives and health, and it is an unavoidable necessity that the world seeks to preserve society and the soul, each in accordance with his or her responsibility.

The research is concerned with explaining the impact of environmental auditing under COVID-19 on economic units, especially health institutions such as hospitals and health centers (COVID-19), and aims to clarify the important and future dimensions of environmental auditing on the performance of economic units, especially the health sector. The topic will be covered in five sections. The first section deals with the study methodology. The second section covers environmental auditing. The third section reviews the COVID-19 outbreak. The fourth topic deals with the combination of environmental auditing and social responsibility in light of (COVID-19), while the fifth topic is devoted to the practical aspect of research represented in designing a proposed environmental audit program in light of the Corona crisis, and the research concludes with the sixth topic, which include conclusion.

Numerous notions underwent radical alteration as a result of the world's swift changes, which had an impact on an important factor, namely the individual's life and health (COVID-19). its effects on a variety of industries, particularly the health sector, which carries a heavy burden, as well as how environmental auditing affects economic units in light of COVID-19 represented the research's central issue (Kakderi et al., 2021). The research problem can be summarized as follows: What is the impact of environmental auditing in light of the COVID-19 pandemic) on the work of economic units, particularly the health sector in Iraq, which is the first line of defense in fighting this epidemic?

LITERATURE REVIEW

Environmental Audit

Early in the 1970s, a collection of industrial units that operate autonomously and on their own initiatives arose in the United States of America, where environmental audits first appeared (Al-khoury et al., 2022). They used environmental audit programs as internal management tools to help audit and assess the working condition of the unit. The ability to monitor adherence to "local environmental rules and regulations," "international environmental laws and regulations," and "unit policies" was provided to managers (Sheate & Diaz-Chavez, 2014).

Countries in the European Union started working on common environmental legislation only in the early 1990s, even before that, governments in some EU member states were encouraging industries to improve environmental performance and reduce the impact on the environment using different approaches (Abass et al., 2022). The Environmental Protection Agency (EPA) started using environmental audits into its strategic objective to increase

adherence to environmental standards in 1997. Additionally, a number of jurisdictions have promoted the use of audits by putting in place regulations that offer evidence discovered through self-audits immunity from violations and/or privilege. According to studies, audits enhance environmental performance (Leonard, Earnhart, 2016). An environmental health and safety audit is one of the types of environmental auditing, and a common feature of these requirements. It includes not only environmental issues, but also social and health issues. In addition, public participation is mandatory for conducting an environmental audit (Ruban, 2016). The groups understand how important it is to pay attention to environmental concerns. The idea of environmental auditing has developed to address problems that go beyond ensuring compliance with laws and regulations (Flayyih and Khiari 2022). The growing need for environmental auditing is a reflection of organizations' changing attitudes toward environmental issues generally as well as of the mounting pressure from investors, insurance providers, customers, and other stakeholders (Sheate & Diaz-Chavez, 2014). Environmental audit plays a key role in managing economic units around the world to achieve desired environmental outcomes and to stimulate the impact of internal environmental practices on environmental performance (Aslam&et. al., 2020) .

A management tool used for systematic and objective assessment through monitoring and evaluation that improves environmental management and compliance with environmental unit policies and environmental protection regulations is an environmental audit (Flayyih et al., 2022). according to the definition given by the International Chamber of Commerce in 1991 (Shihet. al., 2006) The environmental audit includes not only law compliance, but also a full audit of the unit's activities, whereas INTOSAI WGEA believes that the environmental audit should be primarily concerned with the environment, natural resources, and sustainable development. It consists of the following components: (1) Financial Audit (2) Compliance Audit and (3) Performance Audit.

The objectives of the environmental audit can be determined through the concept that was reached by (Arora, 2017):

1. The extent to which an economic unit is committed to addressing environmental effects in accordance with environmental laws, policies, and regulations, in order to reduce human exposure to risks arising from environmental, health, and safety issues.
2. Efficient use of all natural resources, enhanced environmental quality, and increased environmental consciousness
3. Ensuring the level of validity and accuracy of the accounting data and

treatments, their dissemination to the decision-maker and the appropriate authorities who can profit from them, and the availability of an indicator for controlling environmental advancements.

The Brundtland report concluded that these three goals had not been met. The industrialized world has already used up a lot of the planet's environmental capital and many of the development paths in industrialized countries are clearly unsustainable. They are running out of non-renewable resources, while the condition of renewable resources like soil, water, and the atmosphere is degrading. This is the product of economic expansion, but it will eventually threaten the foundations of that growth and sustainable growth, both environmentally and socially, as opposed to the current situation of unplanned and undistinguished growth, which calls for reevaluating the current growth measures (Khan, 2017).

Additionally, this has been verified by other organizations, including the World Bank, (ICC), ISO, (FEE), (CICA), and (EPA), and many perspectives on environmental audit types have been found (Rongbing, 2011).

Depending on its various objectives and performance characteristics, environmental auditing can be divided into distinct categories. For instance, the first classification is based on who performs the audit. If only unit staff performs the audit, it is referred to as an internal audit. This type of audit is only performed for the unit's internal needs and necessities, such as identifying and assessing the effects on the environment and human health (Al-tae & Flayyih, 2022). Thus, if a unit wants to obtain an environmental quality certificate or to validate and verify its audit, it employs independent environmental auditors. This type of audit is called external audit. The environmental audit is often obtained by an external audit team with the unit's employees, as it helps in obtaining better results and provides independence and verification of results (Ruban, 2016).

The Function of Environmental Auditing in Environmental Protection

Environmental auditing is an important tool for monitoring and assessing the state of the environment within the unit as well as developing a set of efficient environmental assessment systems and indicators. This is because it allows for the sustainable growth of the units as well as environmental protection. Environmental problems are mainly caused by unreasonable development, excessive use of resources and waste disposal in the production and consumption of natural and environmental resources. The natural environment will be impacted

and harmed when the environmental resources employed in production and consumption are not natural and reasonable. The effective and acceptable use of resources, the execution and evaluation of environmental management responsibility, and the implementation of environmental protection legislation amongst units can all be supervised by environmental auditing (Qingguo,2014).

We must all take action to watch, reflect on, and protect the person, especially those who are most committed to combating this pandemic. The World Health Organization was informed about the appearance of infected patients with an unknown cause in Wuhan, China, on December 31, 2019, and within a few days the Chinese health authorities detected (44) additional cases. On January 12, 2020, the World Health Organization (WHO) temporarily named this new virus as the novel coronavirus (COV N.19) (Elnady, 2020).

The coronavirus illness (COVID-19), which is caused by the virus now known as Severe Acute Respiratory Syndrome (SARS-CoV-2), was declared a pandemic by the World Health Organization (WHO) in March 2020. It is the third coronavirus in the SARS (coronaviruses) family, which also includes the Middle East Respiratory Syndrome and animal coronary heart viruses (Sun, 2020). Experts of the World Health Organization (WHO) presented a pandemic (COVID-19) that affects the respiratory system with a type of fever, cough, headache and shortness of breath in some patients which is evidence of respiratory failure, shock, acute respiratory distress syndrome (ARDS) or both together. The laboratory tests carried out were not diagnostic of various respiratory viruses, bacteria, or pathogens, despite a thorough investigation of the causative viral or bacterial organisms. This prompted the genome sequencing of respiratory samples from influenza patients, which ultimately resulted in the isolation of the new beta-coronavirus, also known as the "Wuhan virus," the new coronavirus (COV N.-19), and the coronavirus that causes severe acute respiratory syndrome (SARS). Reports of this have been published, and viral genome data has been shared by virologists on various databases (Kaul, 2020).

COVID-19 has quickly impacted our daily activities, our companies, and has disrupted international trade and travel. Given how quickly the virus spreads from person to person, early disease detection is essential to controlling its spread. These days, COVID-19 has a wide range of affects and serious repercussions on daily life. These effects can be broken down into various sectors, including the health sector, which faces the most difficulties with diagnosis, quarantine, and treatment, cases that are suspected or confirmed, patients who have other illnesses and health issues, and doctors and other medical professionals who run a very high risk of coming

into direct contact with the injured. Along with the service sector's economic and social repercussions, limits on going from one country to another during travel, and the identification of positive cases through testing, there are also the closures of schools, universities, offices, and factories. Identifying the (COVID-19)-affected industries and delivering professional healthcare have become the top priorities for all nations and health organizations, which confront numerous challenges in maintaining the level of service and healthcare quality (Haleem et al., 2020)

In the absence of a vaccine or particular therapy, (COVID-19) is currently a problem for the entire world. The best strategic response to the (COVID-19) epidemic is to manage the infection sources, safeguard those who are vulnerable, and halt the spread of illness. Infected patients must be identified early by rapid and robust detection techniques, with optimal treatment available in isolation in a timely manner, and close persons must be isolated through follow-up. It is assumed that healthy people are aware of the seriousness of (COVID-19) and take measures to protect themselves, such as staying at home, limiting social contacts, and wearing a protective mask in public places. The government should promote staying at home, forbid large gatherings, postpone or cancel public activities, and shut down public facilities. Control methods will assist the (COVID-19) impacted nations in successfully halting the epidemic's spread, and further research will concentrate on enhancing the precision of early diagnostic tests, vaccine development, and medicine identification (He et. al., 2020). Therefore, it is necessary to clarify the pathogenesis of the symptoms to achieve these goals and to prevent and reduce the number of infections (Saeed et al., 2022).

Integrating Social Responsibility and Environmental Audits in Light of COVID-19

Economic entities strive for social responsibility, whose duties go beyond the welfare of their shareholders, i.e., to the provision of security and a good sustainable life for their employees, customers, suppliers, local communities, and the global community, as well as to the preservation of the resources of the present and future generation. Consequently, social and environmental inputs and outputs need to be fully integrated, not just added to the unit's economic activity. Instead, as fundamental, integrated definitions and redefinitions of a unit's tactics, actions, and performance in addition to its objectives (Simon, 2006).

The audit's overall goal is to persuade businesses to increase performance and environmental management, evaluate environmental performance and the impact this business has on society (especially in light of the COVID-19 pandemic), and alter dealing and tiring

procedures in light of studies and surveys carried out by professional associations, research institutions, and scholars in various fields. This is demonstrated by the different environmental auditing types, such as the health and safety audit, which is particularly important for workers in the health sector. This audit aims to maintain employees' health and productivity by providing the tools and resources they need for prevention, protecting them from harm, and lowering the risks to which they are exposed, given that this virus is spread through contact and that they are constantly in close proximity to patients who are infected. The World Health Organization's laws, guidelines, and health directives, as well as those from the relevant authorities, must be followed. Environmental compliance must also be examined, along with what health units are doing to combat the pandemic, the preventive measures they are taking, and the degree to which they adhere to environmental laws and legislation. The measures taken faced many challenges, including the lack of experience and skills, the lack of adequate training and the rapid changes that occurred in dealing with cases, especially the lack of treatment and vaccine for this virus and the large number of infections (He et. al., 2020)

As a result of the spread of (COVID-19), businesses had to close, which reduced transportation operations and reduced energy consumption and oil demand. The quality of the environment is significantly impacted by each of these changes. Both NASA (National Aeronautics and Space Administration) and (European Space Agency) issued new evidence indicating the quality of an improvement in the environment and a reduction in Co2 emissions up to (30%) (Muhammad et. al., 2020). This is not a cycle that will finish after a number of periods of time and recover; rather, we must transform ourselves in a cycle of rebuilding. At this time, the world will witness the new world order, the bipolar world, and the countries that will survive (COVID-19) fresh and novel nature. In short, due to (COVID-19) initiatives like limiting domestic travel and the aviation industry, we are moving closer to a greener future with a 0.3% drop in global carbon dioxide emissions. Climate experts claim that (COVID-19) is similar to the "blessing in disguise" of postmodernism in that it will improve air quality for future generations even though no one wants to reduce carbon dioxide emissions in this way. Due to the significant loss of life, health, life, and jobs caused by (COVID-19). Because of this, socioeconomic researchers must consider how to link several environmental elements in a chain. By reducing carbon dioxide emissions and managing carbon, now is the perfect time to educate people, increase environmental consciousness, care about world health and safety, and make environmental resources sustainable. (Yang et. al., 2019).

Environmental Auditing's Involvement in Achieving Sustainable Development Objectives

Because of the widespread concern for the environment and the movement toward sustainable development, the idea of environmental audit emerged. Through the activation of the environmental management system, which serves as a tool for economic units to improve environmental performance, it became one of the key tools in the scope of the unit's commitment to attaining sustainable development goals. This is accomplished by using contemporary techniques and tools to manage these units' environmental features. Control and regulation through environmental auditing is one of the means that work to solve environmental problems in society and achieve sustainable development goals. Carrying out an environmental audit is of importance to economic units through the sustainable development approach, so that the audit of compliance with the concept of environmental protection leads towards sustainable development (Choudhary, 2015).

MATERIAL AND METHODOLOGY

The study sample included workers in the health sector in the Iraqi Ministry of Health, who numbered 200 employees during the period between 2020-2021, and the study relied on the content analysis method and the checklist to test and implement the proposed program. The importance of the research by Shedding light on the global challenge known as COVID-19, which is affecting both Iraqi society and the entire world. This study is the first to link environmental auditing with COVID-19, specifically at the level of Iraq and globally, through the development of a suggested environmental audit program for the health sector, and Clarifying the effects of environmental audits on economic entities, particularly healthcare facilities like hospitals and clinics, is the goal of the research in light of COVID-19. The research seeks to achieve the following objectives are Describe the significance and potential effects of environmental auditing on various economic sectors, particularly the health sector. Determining the theoretical ideas behind COVID-19) and connecting them to auditing subjects that concern accountants, auditors, and economic units in general, and to emphasize the critical role that environmental audit plays in economic units concerned with environmental and social accounting, particularly those in direct contact with citizens, such as hospitals and health centers.

RESULTS AND DISCUSSION

Statistics of the COVID-19 Epidemic

According to the most recent statistics as of the date of preparing the practical side of the research, it is possible to review some statistics about infections with the epidemic (COVID-19) for the Arab countries and the order of Iraq among those countries that have been approved by the World Health Organization and the Iraqi Ministry of Health. The information provided by the World Health Organization regarding the statistics of this pandemic across the Arab world, including Iraq, is explained below.

Table 1. shows the total number of cases that have been reported in the Arab world as a result of the (COVID-19) outbreak through June 30, 2020.

NO.	Country	Ratio of deaths to infections	Ratio of recoveries to infections	total deaths	Total recoveries	Total infections
1	Saudi Arabia	0.86%	68.53%	1649	130766	190823
2	Diameter	0.12%	84.88%	113	81564	96088
3	Egypt	4.30%	26.89%	2872	17951	66754
4	Iraq	3.96%	50.42%	1943	24760	49109
5	UAE	0.65%	77.19%	315	37566	48667
6	Kuwait	0.77%	80.16%	354	37030	46195
7	Amman	0.44%	58.46%	176	23425	40070
8	Bahrain	0.33%	79.76%	86	20928	26239
9	Algeria	6.56%	71.17%	912	9897	13907
10	Morocco	1.82%	71.37%	225	8839	12385
11	Sudan	6.18%	43.36%	572	4014	9258
12	Djibouti	1.15%	96.63%	54	4524	4682
13	Mauritania	3.02%	35.33%	128	1497	4237
14	Somalia	3.08%	31.87%	90	932	2924
15	Palestine	0.30%	23.17%	8	625	2698
16	Lebanon	1.91%	66.54%	34	1183	1778
17	Tunisia	5.03%	87.80%	59	1029	1172
18	Jordan	0.80%	77.92%	9	882	1132
19	To whom	26.94%	38.25%	305	433	1132
20	Libya	2.87%	25.69%	23	206	802
21	Syria	3.23%	37.63%	9	105	279
22	Comoros	2.57%	59.19%	7	161	272

Source: World Health Organization

We can see from the chart above that the World Health Organization has statistics for the Arab countries up to 30 June 2020. The table lists the total number of injuries sustained up to the indicated date, the number of people who have recovered, and the number of fatalities for each Arab nation. Both the ratio of the number of deaths to the number of injuries and the ratio of the number of recovery cases to the number of injuries were retrieved, as shown above in the sixth column. The table also shows that there are more advanced cases of recovery than injuries in some countries that the death rate varies depending on the health conditions in each nation, the number of injuries, and the scope of the responses to the pandemic. The number of

injuries greatly affected the various different sectors, especially the health sector, which is the first responsible and the line of defense against the pandemic, as well as the economic and social impacts. The audit of environmental compliance and the audit of health, safety, and human resources, particularly employees in the health sector, both include the environmental component as one of the significant considerations. Everyone is required to abide by the safety regulations and prohibitions set forth by the associations, groups, and research facilities with expertise in this area. The following is an explanation of what the Iraqi Ministry of Health published about the statistics of this epidemic in the governorates of Iraq according to the Iraqi governorates, including Baghdad.

Table 2. Displaying the total number of cases that have been reported in Iraq as a result of the (COVID-19) epidemic until June 30, 2020.

No.	City	death rate	Recovered rate	Total deaths	Total recoveries	Total infections
1	Baghdad	4.66%	57.07%	868	10629	18625
2	Sulaymaniyah	3.97%	24.55%	175	955	4412
3	Basra	2.37%	47.38%	92	1843	3890
4	Dhi Qar	5.42%	69.00%	180	2293	3323
5	Wasit	2.55%	41.87%	70	1149	2744
6	Maysan	4.13%	51.79%	114	1431	2763
7	Najaf	1.90%	45.08%	44	1045	2318
8	Diwaniyah	3.03%	33.63%	58	643	1912
9	karela	3.62%	58.45%	65	1051	1798
10	Babylon	2.81%	55.50%	44	868	1564
11	Diyala	5.82%	45.88%	79	623	1358
12	Erbil	1.97%	59.03%	26	778	1318
13	Kirkuk	4.82%	34.18%	59	418	1223
14	Double	5.70%	61.81%	27	293	474
15	Anbar	4.08%	57.35%	20	281	490
16	Salahaddin	4.25%	39.15%	19	175	447
17	Nineveh	1.09%	52.54%	3	145	276
18	Dohuk	0.00%	80.46%	0	140	174
Total		3.96%	50.42%	1943	24760	49109

Source: Iraqi Ministry of Health

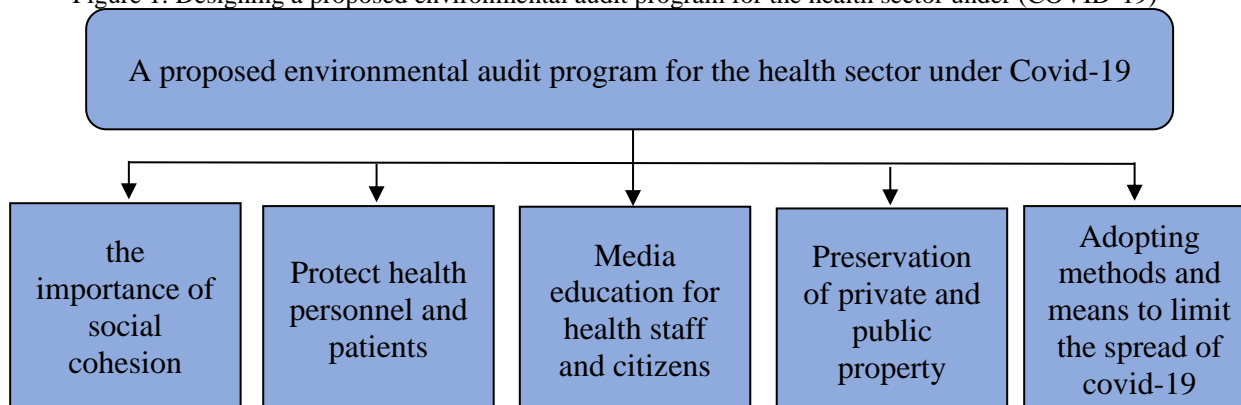
For each of the Iraqi governorates, the total number of cases reported to the Iraqi Ministry of Health from the start of the epidemic until June 30, 2020, are shown in the table above. The first column lists the governorates in order, the second lists the names of the governorates in Iraq, the third lists the total number of infections, and the fourth list the total number of persons who have been found (recovery cases). The fifth column displays the total number of fatalities, the sixth column the ratio of recovered infections to total infections for each governorate, and the seventh column the proportion of fatalities to total infections for the same governorate. The table shows that cases of recovered infections were recorded, with

certain governorates recording 88% of all infections.

Creating a Suggested Environmental Auditing Program in view of the (COVID-19) Crisis

The following is a suggested program for environmental auditing that can be used by organizations involved in the health sector, including the Ministry of Health, departments of health connected to the Ministry, hospitals, and health clinics. Given the pressing necessity in light of the Corona epidemic's expansion throughout several governorates throughout Iraq, as well as the potential for its use in the health sector and other Arab countries, as well as the circumstance at the level of individual nations.

Figure 1. Designing a proposed environmental audit program for the health sector under (COVID-19)



Source: prepared by the researcher based on the results of the audit program.

Methods and Means to Limit the Spread of the Epidemic

1. Using preventative measures and following health regulations, such as sterilizers, masks, and paws, etc.
2. .Preparing some medical professionals for real-world diagnoses-based training.
3. Designating integrated halls for virus carriers, even if that means a whole hospital floor.
4. To stop the spread of infection, give the contacts their own complete lobbies, preferably in separate buildings.
5. Training specialized medical personnel in how to handle viral carriers.
6. Training specialized medical personnel on how to handle virus contacts.

Protecting Both Public and Private Property

1. Since the hospital's possessions, such as its beds and medical equipment, are considered public property, they are presumed to be worthy of preservation.
2. To protect everyone's soul, the hospital should only allow the medical staff to use the oxygen bottles, and not the injured patients' relatives.
3. Providing armored vehicles and medical personnel that satisfies all prevention-related standards in order to transport contacts and the injured.
4. Preserving individual medical equipment donations and distributing them fairly among institutions and in accordance with location.

Media Literacy Training for Patients and the General Public

1. The media's moral and emotional backing of both the White Army and the populace.
2. Posting notices at the entrances to each hospital emphasizing the value of citizens examining them in accordance with the stages of recovery.
3. The use of geographic-specific awareness posters, particularly in rural locations, emphasizing the need for individuals to be aware of their health.
4. Providing medical personnel and supplies to get to refugee, displaced, and displaced person locations.
5. The need of social cohesion is emphasized through the counsel and direction given by some to others in the event that they come into contact with someone who is infected or carrying the virus.

Take Steps to Safeguard Against and Stop COVID-19

1. Use the outside spaces instead of the hospital's congested waiting rooms.
2. The crisis cell coordinated with the security forces and the security forces to remove obstructions from the injured patients' journey to the hospital.
3. To prevent the spread of illness, the medical staff is dusted daily as they arrive and exit the facility.
4. Conducting a daily inventory of the hospital's stores and pharmacies to verify the availability of all antibiotics for the infected and those in contact.
5. Continuous follow-up of geographical areas with high casualties and coordination with their notables to reduce the risks of the current crisis.

Focusing on Social Cohesion

1. The Ministry of Health is developing a plan to supervise the training of all service providers in hospitals and to implement training methods on the job.
2. The formation of field rescue teams to carry out the tasks of locating virus carriers and taking the necessary precautions until the virus is eradicated.
3. Coordination between the Ministry of Health, the Hospital Administration, and the telecommunications companies to provide all services and a means of saving the injured as soon as possible.
4. Solidarity and genuine interaction among members of society by meeting the financial, economic, and living needs of families who use the home quarantine method by relatives, friends, and people from the same region.
5. The state is developing strategic plans to fortify all areas through continuous dusting and disinfection campaigns.

As a result of dealing directly with this constant and daily threat, it is essential to provide health cadres with all criteria for epidemic prevention and protection. Given its relationship to important facets of life like the environment and society as well as its contribution to sustainable development, the health sector in particular should be interested in environmental audits. Economic units must show a greater interest in environmental auditing if they want to protect the environment, achieve sustainable development goals, and promote public awareness of global health issues and a green, sustainable environment. supplying doctors, nurses, and other medical professionals with specialties to hospitals and health facilities, as well as boosting their morale by offering advise, counsel, and assistance. Seeking the assistance of foreign specialists with experience in uncommon specializations to supply the cadre with a variety of skills and research, in addition to hosting seminars, courses, and workshops for different specialties and encouraging the medical personnel to attend them. In addition to participating in research centers, magazines, and bulletins to inform the public of the most recent advancements and methods of prevention and treatment, the Ministry of Health develops present and future plans and policies and ensures that they are compatible with the most recent developments. Promoting communication, guiding messages, environmental sustainability, and raising community knowledge, particularly about prevention techniques and how to follow health procedures.

CONCLUSION

Health institutions, with all of their cadres and white armies, are the first line of defense in fighting and confronting the Corona epidemic (COVID-19), so some of them became

infected as a result of preferring others over themselves. Environmental auditing is a powerful tool in the hands of economic units, particularly in the health sector, because it helps to combat any epidemic to which human societies may be exposed. Environmental auditing helps to raise the awareness of medical personnel and the community about environmental issues and how to use resources efficiently. The Corona epidemic (COVID-19) is a global pandemic that has disrupted life facilities and contributed to weak capabilities in a variety of sectors, with the greatest impact on health. The positive aspects of (COVID-19) include a reduction in the percentage of pollution and CO₂ emissions, as well as the preservation of some resources for future generations and an improvement in air quality. Environmental auditing of units, particularly health institutions, assists them in adhering to laws, regulations, and legislation, identifying environmental risks and potential impacts, and achieving sustainable development. The limitations of the research are represented in the difficulty of obtaining the data and information needed to complete the study. Suggestions for future work are to focus on topics related to the audit methods required for the auditor to audit the financial statements in light of the crises.

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