



Kamu İç Denetçileri Derneği Meşrutiyet Caddesi Konur Sokak No: 36/6 Kızılay - ANKARA

www.kidder.org.tr/denetisim/ • denetisim@kidder.org.tr

ISSN 1308-8335

Yıl: 16, Sayı: 32, 173-188, 2025

## Teorik Makale

### A GUIDANCE AND ASSURANCE-BASED INTERPRETATION OF THE INTERNAL AUDITING PROFESSION FROM A PROPHETIC PERSPECTIVE

(PEYGAMBERİ PERSPEKTİFTEN REHBERLİK VE GÜVENCE TEMELLİ İÇ DENETİM MESLEĞİNİN YORUMU)

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## ABSTRACT

This study investigates the parallels between the macro-level guidance functions of prophets in Islam and the micro-level institutional responsibilities of internal auditors, grounded in a Qur'anic perspective. It posits that both roles share core functions, such as conveying messages to specific audiences, assessing and evaluating risks, and providing guidance for reasonable assurance. The central hypothesis is that the prophetic roles-encompassing the delivery of glad tidings, warnings, and serving as exemplary models for humanity-mirror the professional duties of internal auditors. By analyzing the prophetic functions of delivering divine messages and offering moral and ethical guidance, the study elucidates their relevance to the internal audit profession. It explores how internal auditors, tasked with assessing risk management processes, evaluating internal controls, and ensuring robust governance and risk management, can benefit from the prophetic model. The study underscores that understanding the alignment between the prophetic and auditing functions can yield profound insights into the internal audit profession. It advocates for internal auditors to deeply engage with the essence of prophethood (hakikat-ı nubuvvet) and diligently practice the Sunnah of the Prophet Muhammad (A.S.M). By doing so with an extra illumination and motivational innovation, auditors can enhance their practice with the highest standards of guidance, leadership, and ethical conduct, thus adding genuine value to their profession and organizations.

**Keywords:** Prophets, Internal auditing, Qur'anic perspective, Glad tidings and warnings, Role model.

**Jell Codes:** H83, M42, P16, Z12

## ÖZ

*Bu çalışma, İslam'daki peygamberlerin makro düzeydeki rehberlik fonksiyonları ile iç denetçilerin mikro düzeydeki kurumsal sorumlulukları arasındaki benzerlikleri, Kur'an perspektifinden yola çıkarak incelemektedir. Her iki rolün de belirli kitlelere mesaj iletme, riskleri değerlendirme ve makul güvence sağlama gibi temel işlevleri paylaştığını öne sürülmektedir. Hipotez, peygamberlik rollerinin-müjdeleme, uyarı yapma ve insanlık için örnek teşkil etme-iç denetim profesyonel görevlerini yansıttığı noktada kurgulanmıştır. Peygamberlik fonksiyonlarının ilahi mesajları iletme ve ahlaki ve etik rehberlik sağlama yönünden analiz edilmesi, bu rollerin iç denetim mesleğine rehberlik ilişkisini aydınlatmaktadır. Çalışma, iç denetçilerin risk yönetimi süreçlerini değerlendirme, iç kontrolleri analiz etme ve sağlam yönetişim ile risk yönetimini sağlama görevlerinde peygamberlik modelinden nasıl yararlanabileceklerini araştırmaktadır. Peygamberliğin sağladığı rehberlik ve önderliğin iç denetim işlevleri arasındaki uyumun anlaşılmasının iç denetim mesleğine derinlemesine içgörüler kazandırabileceğini vurgulamaktadır. İç denetçilerin peygamberliğin özüne (hakikat-ı nubuvvet) derinlemesine vakıf olmalarını ve Peygamber Muhammed'in (S.A.V) sünnetini titizlikle uygulamalarını teşvik etmektedir. Bu şekildeki ekstra aydınlanma ve yenilikçi motivasyonla, denetçilerin rehberlik, liderlik ve etik davranış standartlarını en yüksek düzeyde tutarak mesleklerine ve organizasyonlarına gerçek bir değer katabilecekleri savunulmaktadır.*

**Anahtar Kelimeler:** Peygamberler, İç denetim, Kur'an perspektifi, Müjdeleme ve uyarılar, Rol model

**Jel Sınıflandırması:** H83, M42, P16, Z12

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## 1. INTRODUCTION

In Islamic belief, prophets were divinely chosen by Allah to guide humanity toward the right path and deliver His message. This paper seeks to explore the profound connection between the key functions of the prophets in Islam and the ideals of the internal auditing profession. The study raises a crucial question: *Why should internal auditors look beyond established professional standards and draw inspiration from the spiritual and ethical guidance of the prophets?* While the International Standards for the Professional Practice of Internal Auditing set important benchmarks for auditors, they lack the deeper moral and spiritual dimension that prophetic guidance offers. This paper argues that adopting a prophetic approach to internal auditing not only aligns with the technical requirements of the profession but also elevates it by fostering a higher sense of ethical responsibility, justice, and accountability—values that are essential in the pursuit of transparent and effective governance.

Drawing from the Quran, Hadiths, and the innovative commentary found in the *Risale-i Nur*, this study is the first of its kind to investigate the potential connections between prophetic functions and internal auditing from a Qur'anic perspective. The hadith, *"Indeed, the scholars are the heirs of the prophets. The prophets do not leave behind gold and silver coins; rather, they leave knowledge as their inheritance. Whoever takes this knowledge has taken a vast portion of fortune"* (Sahih Bukhari, Ilm 10; Abu Dawood, Ilm 1; Tirmidhi, Ilm 19; Ibn Maja, Muqaddima 17), serves as the methodological foundation of this inquiry. This hadith sheds light on the responsibility of internal auditors, who, much like scholars, are tasked with guiding organizations toward ethical and transparent practices.

Unlike previous studies in the literature, this paper introduces a new perspective by positioning internal auditors as modern-day inheritors of prophetic functions, blending technical expertise with a moral commitment to ethical governance. This genuine study offers a fresh perspective that has yet to be explored in academic discourse, opening up new possibilities for how internal auditors can elevate their role by aligning with both divine guidance and international standards.

### 1.1. Research Question

*"How can the prophetic functions of guidance, assessment, and assurance in Islam, as conveyed in the Qur'an, inform and enhance the ethical and professional practices of internal auditors?"* This question aims to explore the potential parallels between the roles of prophets and internal auditors, seeking insights into how the prophetic model can influence the internal audit profession from an ethical and functional standpoint.

### 1.2. Research Assumptions

We have defined 5 congruent and complementary assumptions valid for the research hypothesis:

1. Internal auditors, recognized as the most knowledgeable and insightful individuals within their organizations, hold a distinctive role akin to that of an "alim" (a scholar or guide), guiding their institutions with expertise and integrity.
2. The Quran highlights the essential role of prophets as bearers of good news and warnings, serving as exemplary role models for all humanity. This prophetic function extends beyond religious boundaries, offering a universal framework of leadership and ethical guidance that can be applied in various professional domains.
3. The teachings and Sunnah of the Prophet are not only valuable to Muslim auditors but offer fruitful insights to auditors of other faiths as well.

### 1.3. Research Hypothesis

The study hypothesizes that the functions of prophets in Islam, particularly their roles in providing guidance, assessing risks, and offering assurance as described in the Qur'an, can inform and enhance the ethical and professional practices of internal auditors with a spiritual perspective. By examining the similarities between the prophetic functions of guidance and the responsibilities of internal auditors, such as conveying critical messages, mitigating risks, and ensuring effective governance, the study suggests that the prophetic model can serve as an innovative and inspirational guide and illuminative motivation for internal auditors in their professional conduct and practice.

### 1.4. Limitations

Prophets, as described in the Qur'an, operate as divinely guided individuals who serve without seeking material compensation, as highlighted in Surah An'am (6:90): *"Those were the (prophets) who received Allah's guidance: Copy the guidance they received; Say: 'No reward for this do I ask of you: This is no less than a message for the nations.'"* In contrast, internal auditors are affiliated with their institutions, perform their duties within the constraints of organizational structures, and are remunerated for their work. This affiliation and monetary benefits introduce potential conflicts of interest and practical limitations that may hinder the direct application of the prophetic model.

## **2. PROPHETS AS BEARERS OF GLAD TIDINGS AND WARNINGS TO THE REAL RISKS**

The role of Prophets as Bearers of Glad Tidings and Warnings is a cornerstone of celestial religions such as Judaism, Christianity, and Islam. These divine messengers were appointed to guide humanity, communicating God's will and offering direction throughout history (Smith, 1991). In Judaism, Prophets like Moses, Isaiah, and Jeremiah were essential in conveying divine messages to the Israelites. They provided hope and reassurance during times of adversity and warned against disobedience to God's commandments, highlighting the repercussions of sin (Freedman & Simon, 2000; Cohn-Sherbok, 1996). Christianity acknowledges the significant role of prophets in the Old Testament and their preparatory work for Jesus Christ, the ultimate messenger and Son of God. The New Testament describes Jesus' mission as fulfilling Old Testament prophecies and establishing a new covenant through his teachings, death, and resurrection (Brown, 1997). Jesus, as a bearer of glad tidings, preached love, forgiveness, and salvation, while also warning his followers to repent and live righteously (Stassen & Gushee, 2003).

In Islam, Prophets such as Adam, Noah, Abraham, Moses, Jesus, and Muhammad are recognized by the Quran as chosen individuals tasked with delivering God's messages and they cannot assume any of the names or attributes of God. They provided glad tidings of divine rewards for those who adhered to God's commandments and warned of the consequences of disbelief and disobedience (Sachedina, 1988; Quran 2:25; 4:57; 7:96; 10:13; Rippin, 2005).

The ayah "*And We have sent you (Muhammad SAW) not but as a mercy for the Alameen (mankind, jinns, and all that exists)*" (Al-Anbiya' 21:107) emphasizes the profound impact of compassion and ethical guidance. This verse can be seamlessly connected to the attributes and approach of internal auditors when viewed through the lens of prophetic guidance. Prophet Muhammad (peace be upon him) declared, "*I am the bearer of glad tidings and warnings*" (Sahih Bukhari, Hadith 801). His role, along with those of other prophets like Noah, illustrates the multifaceted nature of prophetic missions, encompassing both guidance and warning. The hadith "*I was only sent to perfect good character*" (Muwatta, Husnül Halk, 8; Ahmad ibn Hanbal, 2/381), emphasizes the importance of moral and ethical conduct as fundamental to the teachings of Islam.

The Quranic view reinforces this role: Surah Al-Baqarah (2:146) acknowledges Muhammad's task of guiding those lost in their spiritual journey. Similarly, Surah Al-An'am (6:124) highlights the prophets' chosen status and their role in delivering Allah's message, regardless of acceptance.

Thus, the role of Prophets as bearers of glad tidings and warnings is central to the teachings of Judaism, Christianity, and Islam. They provided hope, guidance, and admonition, fostering moral and ethical behavior to strengthen humanity's connection with the divine. (Momen, 2009).

### **2.1. Prophets As Role Models**

Prophets in Judaism, Christianity, and Islam have served as exemplary figures guiding humanity towards righteousness. Their lives and teachings set moral standards that continue to influence their followers (Esposito, 2011).

In Judaism, prophets like Moses, Isaiah, and Jeremiah played crucial roles in guiding the Israelites and upholding divine principles (Peters, 2004). In Christianity, Jesus Christ's life and teachings represent the highest moral standards, emphasizing love, compassion, and forgiveness. In Islam, Prophet Muhammad is considered the ideal human model, with his character embodying the ultimate standard of ethical conduct (Quran 33:21; Brown, 2009).

### **2.2. Prophets As Intermediaries**

In Judaism, Christianity, and Islam, prophets served as intermediaries between God and humanity, delivering divine revelations and guiding their communities towards righteousness. In Islam, prophets like Muhammad also act as intercessors, seeking Allah's forgiveness for their followers. As Muhammad stated, "*My intercession will be for the people who committed major sins among my ummah*" (Sahih Bukhari, Hadith 347). The Qur'an describes prophets as messengers sent by Allah to uphold justice and deliver clear guidance (Qur'an 57:25).

### **2.3. Prophets As Conveyors of Divine Revelation**

In Islam, prophets like Adam, Noah, Abraham, Moses, Jesus, and Muhammad were chosen by Allah to deliver divine revelations and guide humanity. The Qur'an affirms this role, stating, "*Indeed, We have sent revelation to you (O Muhammad) as We sent revelation to Noah and the prophets after him*" (Qur'an 4:163). Prophets conveyed divine wisdom and directed people to worship Allah and follow His commands (Qur'an 21:107).

### 3. AN ASSESSMENT AND EVALUATION FOM RISALE-I NUR PERSPECTIVE

The Risale-i Nur Collection, authored by the esteemed Ottoman-Turkish scholar Bediuzzaman Said Nursi, is a compendium of Islamic theological works. We have found from his works plenty of sources for the qualities and attributes of the Prophet. Nursi's writings emphasize the indispensable role of the Prophet Muhammad (pbuh) in guiding humanity through both spiritual and worldly challenges (Nursi, The Words, 329). Nursi further elucidates that the path to attaining the highest purpose for humans—love and approval from Allah—lies in following the Prophet's (pbuh) way and emulating his sunnah (Nursi, The Letters, 186).

According to Nursi, the sharia brought by the Prophet (pbuh) maintained a balance within the natural laws and social order. This innate harmony between Islam and the natural world underscores Islam's role as an intrinsic and stabilizing force for humanity (Nursi, İ̇şaratul İ̇caz, 271). Nursi highlights the Prophet's (pbuh) ability to answer humanity's most profound existential questions—"What are you? Where are you coming from? Where are you going?"—providing a comprehensible and satisfactory response that addresses the wonderment of the human intellect (Nursi, The Letters, 336).

The Risale-i Nur meticulously outlines the attributes of Prophet Muhammad (pbuh), presenting around 150 qualities that define his character and personality. These are some of the attributes of Prophet Muhammad mentioned by Risale-i Nur, which are all collected from Kuran and Hadiths and provide a detailed description of his personality and character. Here is a brief depiction of each of them:

1. A'dâsının Tasdikiyle En Mükemmeli (ASM) (Nursi, The Letters, p.216): The most perfect one, confirmed by even his adversaries.
2. Abd-i Mahsus (A.S.M) (Nursi, The Words, p.563): The chosen servant.
3. Âhîrzaman Nebisi (Nursi, Barla, p.L222): Being the prophet of the end times.
4. Âlem-i Bâkîdeki Hayat-ı Dâime (Nursi, The Flashes, p.633): Guiding the organization towards a sustainable future.
5. Âyine-i Samedanî (The mirror of the heavens) (Nursi, The Lights, p.317): The Prophet Muhammad reflected the qualities of the divine and was a shining example of righteousness and piety.
6. Benî-Âdem'in Medâr-ı Şerefi (Nursi, The Letters, p.220): The legendary source of the sons of Adam.
7. Bir Saadet-i Ebediyenin Muhbiri, Müjdecisi (Nursi, The Letters, p.199): The messenger and herald of good news for o the eternal life.
8. Bûrhan-ı Bâhir (A.S.M) (Nursi, The Letters, p.197): Clear evidence, which can be reflected in an internal auditor's ability to provide objective and clear evidence to support their conclusions.
9. Bûrhan-ı Hak (A.S.M) (Nursi, The Letters, p.199). The righteous proof. This is why auditors should base their findings and suggestions on sufficient, appropriate and relevant audit evidence and proofs.
10. Bûrhan-ı Nâtkî (The Persuasive Proof of the Speaker) (Nursi, The Letters, p.197): The Prophet's ability to persuade people can be seen as a quality that internal auditors should possess to gain buy-in and effect change within an organization.
11. Bûrhan-ı Nâtk-ı Sâdik ve Musaddak (Nursi, The Letters, p.192): The truthful and trustworthy miracle speaker and verifier.
12. Bütün Enbiya ve Evliyadan Mûrekkeb Bir Halka-i Zikrin Serzâkiri (Nursi, The Letters, p.197). The Guide of a Circle of Remembrance Composed of All Prophets and Saints. That mean the internal auditors should not be lonely but be a part of circle in their organization.
13. Bütün Enbiyanın Vârisi (ASM) (Nursi, The Letters, p.335): The inheritor of all prophets.
14. Bütün Enbiyaya Reis (Nursi, The Letters, p.197): The leader to all prophets.
15. Bütün Evliyaya Seyyid (Nursi, The Letters, p.197): The guide to all saints.
16. Bütün İnsanlara Hatib (Nursi, The Letters, p.197): The preacher to all people.
17. Bütün Maksudların Medâr-ı Zuhûru (Nursi, The Words, p.580): Guiding the organization towards achieving its goals.
18. Bütün Resullerin Ekmeli (ASM) (Nursi, The Letters, p.316): The perfection of all prophets.
19. Bütün Tabakât-ı Kâinata Nâzır (Nursi, The Words, p.563): The observer of all levels of creation.

20. Bütün Tecelliyât-ı İlâhiyeye Mazhar (Nursi, The Words, p.563): The manifestation of all divine attributes.
21. Bütün Zîruhlarnın Nuru (Nursi, Emirdağ-1, p.176): The light of all souls, representing the Prophet's guidance for all of humanity.
22. Dâmen-i Muallâ (A.S.M) (Nursi, The Letters, p.27): The highest of all.
23. Dellâl-ı A'zam (Nursi, The Lights, p.317): The greatest guide, representing the Prophet's role as the greatest of all guides.
24. Dellâl-ı Vahdaniyet ve Saadet (Nursi, The Letters, p.192): The guide who led people towards the oneness of Allah and eternal happiness.
25. Din ve Şeriat-ı İslâmiyenin Sahibi (ASM) (Nursi, The Letters, p.435): The owner of the Islamic religion and Sharia.
26. Efdal-ül Halk (The best of creation) (Nursi, The Letters, p.N186): The Prophet Muhammad was the pinnacle of human excellence, with virtues and qualities that surpassed all others.
27. Ekmel-ül Halk (Nursi, The Letters, p.N48): Being the pinnacle of creation.
28. En Nuranî Bir Semere-i Şecere-i Hilkat (Nursi, The Letters, p.199): The most luminous fruit of the tree of creation.
29. En Yüksek Hasletleri Taşıyan Bir Şahsiyet (Nursi, The Flashes, p.632): Demonstrating the highest standards of behavior and ethics.
30. Eşref-i Mahlûkat (The most honorable of all creatures) (Nursi, Barla, p.L29): The Prophet Muhammad was the most honorable of all creatures, with a dignity and grace that inspired awe in all who knew him.
31. Fahr-i Âlem (A.S.M) (Nursi, The Letters, p.118): The guide and leader of the entire world.
32. Fahr-i Cihan (The light of the world) (Nursi, Barla, p.L26): The Prophet Muhammad brought light to a world that was filled with darkness and ignorance.
33. Fahr-ı Kâinat (A.S.M) (Nursi, The Letters, p.202): The honor of the universe.
34. Fahri Nebiyy-i Efhâmımız (Nursi, Barla, p.L296): Being our beloved and respected prophet of our understandings.
35. Ferd-i Ferîd (Nursi, The Letters, p.N31): Being a unique and exceptional individual.
36. Ferd-i Mümtaz (Nursi, The Words, p.71): The unique individual, representing the Prophet's unparalleled position as the most beloved and honored of all creation.
37. Ferîd-i Kevn ü Zaman (A.S.M) (Nursi, The Letters, p.202): The unique personality of the time and creation.
38. Furkan-ı A'zam'ın İsm-i A'zamı (Nursi, The Lights, p.328): Being a role model of integrity and honesty.
39. Habîb-i A'zam (A.S.M) (Nursi, The Letters, p.503): The greatest beloved. That mean the internal auditors should be amongst the loved ones not the hated in their organization.
40. Habîb-i Ekrem (The most beloved) (Nursi, The Words, p.620): The Prophet Muhammad was the most beloved of all beings, with a kindness and compassion that touched the hearts of all who knew him.
41. Habib-i Rabb-ül Âlemîn (Nursi, The Letters, p.304): The beloved of the Lord of all the worlds.
42. Habib-i Rahmanî (The beloved of the Merciful) (Nursi, The Lights, p.317): The Prophet Muhammad was deeply loved by God and had a special relationship with Him.
43. Habib-i Yezdan (The beloved of God) (Nursi, Barla, p.L26): The Prophet Muhammad had a special place in the heart of God and was deeply loved by Him.
44. Habîbullah (A.S.M) (Nursi, The Letters, p.220): Beloved of God, which can be reflected in an internal auditor's commitment to ethical principles and upholding the values of the organization they serve.
45. Hakikatın En Parlak Sirâcı (Nursi, The Letters, p.193): The brightest guiding light of the truth.
46. Hakk'ın En Münevver Bürhanı (Nursi, The Letters, p.193): The most illuminated and bright proof of the truth.

47. Hatîb-i Kudî (Nursi, The Letters, p.N23): The holy preacher, representing the Prophet's role as a source of divine guidance and inspiration.
48. Hayatın Hayatı (Nursi, Emirdağ-1, p.176): The life of life, representing the Prophet's importance as the source of guidance and wisdom for all humanity meaning that his life brought the real life to humanity.
49. Hikmet-i Âlemin Şârihi (The Legislator of the World's Wisdom) (Nursi, The Letters, p.193): As the Prophet was the legislator of the world's wisdom, internal auditors must also possess wisdom and expertise in their field to provide objective and independent assessments.
50. Hoca-i Kâinat (A.S.M) (Nursi, The Letters, p.118): The teacher of the universe who imparted knowledge and wisdom to his followers.
51. İki Cihan Serveri (Nursi, Kastamonu, p.L53): Being a leader of both worlds.
52. İki Cihanın En Parlak Bir Güneşi (Nursi, The Words, p.459): The brightest sun of both worlds.
53. İki Cihanın Sultanı (ASM) (Nursi, The Letters, p.435): The king of both worlds.
54. İmam-ül Evliya Ve'l-Ülema (Nursi, The Letters, p.N53) Being a leader and guide for the wise and righteous.
55. İmam-ül Müttakîn (The leader of the righteous) (Nursi, The Letters, p.N201): The Prophet Muhammad led by example and was a model of righteousness for others to follow.
56. İslâmiyetin Menbâi (Nursi, The Words, p.448): The source of Islam and peace.
57. İsm-i A'zam'ın Tecellî-i A'zamının Mazharı (Nursi, Emirdağ-1, p.176): The manifestation of the greatest name (of God), representing the Prophet's connection to the divine.
58. İsm-i Ferd'in Cilve-i A'zamının Bir Âyinesi (Nursi, The Lights, p.328): Displaying a remarkable character and personality.
59. Kâinat Ağacının En Münevver ve Mükemmel Meyvesi (Nursi, The Letters, p.193): The most illuminated and perfect fruit of the tree of creation.
60. Kâinatın Çekirdek-i Aslîsi (Nursi, Emirdağ-1, p.176): The original seed of the universe, representing the Prophet's importance as the first and greatest of all creation.
61. Kâinatın Hayatı (Nursi, Emirdağ-1, p.176): The life of the universe, representing the Prophet's role as a guide for all of creation.
62. Kâinatın İllet-i Gâiyesi (The Purpose of the Universe) (Nursi, The Letters, p.193): Just as the Prophet understood the purpose of the universe, internal auditors must understand the organization's purpose to align their efforts with the organization's goals and objectives.
63. Kemalât-ı İnsaniyeyi Câmî (Nursi, The Words, p.563): The comprehensive perfection of humanity.
64. Kitab-ı Kebîrin Âyet-i Kübrâsı (The Greatest Sign of the Great Book) (Nursi, The Letters, p.197): The Prophet's ability to interpret the great book's signs can be seen as an attribute that internal auditors should possess in interpreting data and providing insights.
65. Künûz-u Esmâ-i İlâhiyenin Keşşafı, Göstericisi (Nursi, The Letters, p.199): Discovery and demonstrator of all treasures of the names of God.
66. Kur'an'ın Mübelliği (Nursi, The Lights, p.84): The proclaimer of the Quran, representing the Prophet's role as the one who conveyed God's message to humanity.
67. Lütf-u Rahmetinin Bir Parlak Misali (Nursi, The Flashes, p.633): Being a model of kindness and mercy.
68. Ma'bûd-u Bilhakk'ın En Hâlis Abdi (Nursi, The Letters, p.194): The most sincere slave of God.
69. Maden-i Kemalât (Nursi, The Letters, p.192): The mine of virtues and perfections.
70. Mâden-i Şefkat (Nursi, The Lights, p.382): Showing compassion and empathy towards stakeholders.
71. Mahbûb-u Kulûb (A.S.M) (Nursi, The Letters, p.199): The love of hearts.

72. Mahlûkat İçinde En Mümtaz Şahsiyet (Nursi, The Letters, p.304): The most distinguished personality among all creatures.
73. Mahlukatın En Müntehab ve En Müstesnası (Nursi, The Flashes, p.6): Being a unique and exceptional leader.
74. Marziyat-ı İlâhiyenin Mübelliği (Nursi, The Words, p.563): The conveyer of divine intentions.
75. Masnuat İçinde En Mükemmel Ferd (Nursi, The Letters, p.304): The most perfect of all created beings.
76. Meb'us-u Âlem (The envoy to all nations) (Nursi, Barla, p.L40): The Prophet Muhammad was sent as a messenger to all nations, and his message of love and compassion has resonated with people of all cultures and backgrounds.
77. Mehâsin-i San'at-ı Rabbanîyenin Vassafı (The Connoisseur of Divine Artistic Perfections) (Nursi, The Letters, p.193): The Prophet's ability to appreciate divine artistic perfections can be seen as a trait that internal auditors should possess, i.e., an eye for detail to identify opportunities for improvement.
78. Mehbit-i Vahy-i İlâhî (Nursi, The Letters, p.N53): Being an advocate for divine revelation.
79. Melek, Cinn ve Beşerin Seyyidi (Nursi, The Letters, p.193): The master of angels, jinns, and humans.
80. Mevcudatın Akılca En Parlağı (Nursi, The Letters, p.216): The brightest in intellect of all creatures.
81. Mevcudatın En Büyük Kumandanı (ASM) (Nursi, The Letters, p.216): The greatest commander of all creatures.
82. Mevcudatın En Meşhuru (ASM) (Nursi, The Letters, p.216): The most famous of all creatures.
83. Mevcudatın En Namdar Hâkimi (ASM) (Nursi, The Letters, p.216): The most renowned ruler of all creatures.
84. Mevcudatın Sözcü En Yükseği (ASM) (Nursi, The Letters, p.216): The highest in word of all creatures.
85. Mevcudattaki Kemalâtın En Mükemmel Enmûzeci (The Perfect Exemplar of All Existence's Perfections) (Nursi, The Letters, p.193): The Prophet's exemplary nature is a standard that internal auditors should strive to emulate in their work.
86. Misâl-i Muhabbet (A.S.M) (Nursi, The Letters, p.199): An example of devotion and passion.
87. Mu'cizat-ı Bâhire Sahibi (Nursi, The Letters, p.192): The possessor of extraordinary and visible miracles.
88. Muallim-i Ahlâk-ı Âliye (Nursi, The Letters, p.192): The teacher of high moral values and ethics.
89. Muallim-i Ekber (A.S.M) (Nursi, The Letters, p.219): The biggest teacher and tutor.
90. Muallim-i Ekmel (Nursi, The Lights, p.317): The perfect teacher, representing the Prophet's role as a teacher of divine wisdom and guidance.
91. Muallim-i Ukûl (A.S.M) (Nursi, The Letters, p.199): Teacher of intellects, which can be reflected in an internal auditor's ability to educate employees on how to improve their decision-making processes.
92. Muammâ-yı Hilkatin Keşşafı (The Unveiler of the Mystery of Creation) (Nursi, The Letters, p.193): The Prophet's ability to unveil the mystery of creation can be likened to an internal auditor's role in uncovering potential risks and issues within an organization.
93. Müezzîn-i A'zam (A.S.M) (Nursi, The Words, p.739): Serving as a communicator between different stakeholders.
94. Muhabbet-i Rabbâniyenin Misali (Nursi, The Letters, p.193): The personification of divine love.
95. Muhammed-ül Emin (A.S.M) (Nursi, The Letters, p.135): The trustworthy and reliable person who never broke his promises.
96. Muhatab-ı Hâss (Nursi, The Letters, p.N31): Addressing specific stakeholder needs.
97. Muhibir-i Sadık (A.S.M) (Nursi, The Letters, p.57) : The truthful messenger who conveyed the message of Allah without any alteration.
98. Muktedâ-yı Küll (Nursi, The Lights, p.131): The perfect example for all creation, representing the Prophet's importance as a guide for all of humanity.

99. Mürebbi-i Nüfus (A.S.M) (Nursi, The Letters, p.199): The instructor of souls.
100. Mürşid-i Hârika (Nursi, The Letters, p.N25): Guiding stakeholders towards transformative change.
101. Mürşid-i İmanî (Nursi, The Letters, p.N24): Guiding stakeholders towards a faithful and moral life.
102. Mürşid-i Kâmil (Nursi, The Letters, p.N24): The perfect guide, representing the Prophet's role as the ideal model for human behavior.
103. Mürşid-i Mutlak (A.S.M) (Nursi, The Letters, p.311): The ultimate guide.
104. Mürşid-i Umumî (Nursi, The Letters, p.N23): The universal guide, representing the Prophet's role as a guide for all of humanity.
105. Nebiyy-i Akdes (Nursi, The Flashes, p.670): Serving as a sacred messenger.
106. Nebiyy-i Ümmî (Nursi, Muhakemat, p.8): The unlettered prophet, representing the Prophet's humility and simplicity.
107. Nebiyy-i Zîşan (Nursi, The Letters, p.N86): Being a revered and respected messenger.
108. Nurani Bûrhan-ı Tevhid (Nursi, The Letters, p.198): The luminous proof of the Unity.
109. Peygamber-i Zîşan (ASM) (Nursi, The Letters, p.467): The most noble prophet.
110. Rahmetenli'l-Âlemîn (A.S.M) (Nursi, The Letters, p.311): The mercy for all the worlds.
111. Rahmet-i Bînihâyenin Kâşifi ve İlâncısı (Nursi, The Letters, p.199)
112. Rahmet-i İlâhiyenin Timsali (Nursi, The Letters, p.193): The embodiment of divine mercy.
113. Rehber-i Ekber (Nursi, The Lights, p.317): The greatest guide, representing the Prophet's unique position as the greatest and most perfect of all guides.
114. Rehber-i Ekmel (Nursi, The Lights, p.131): The perfect guide, representing the Prophet's role as the guide for all of humanity.
115. Reis-i Âlem (A.S.M) (Nursi, The Letters, p.169): The chief and head of the world who led by example.
116. Reis-i Muhterem (The honorable leader) (Nursi, The Letters, p.N42): The Prophet Muhammad was a respected and admired leader who inspired others to follow his example.
117. Resul-i Müctebâ Aleyhi Ekmel-üt Tâhâ (Nursi, Barla, p.L46) Being the most perfect messenger.
118. Resul-i Rabb-il Âlemîn (A.S.M) (Nursi, The Letters, p.162): The messenger of the Lord of the Worlds who brought the divine message to humanity.
119. Resul-i Rahman (The messenger of the Merciful) (Nursi, The Letters, p.N216): The Prophet Muhammad was chosen by God to deliver His message to humanity and guide them to the right path.
120. Resul-i Zîşan (Nursi, The Letters, p.N88): Being a renowned divine envoy.
121. Risâlet Güneşi (A.S.M) (Nursi, The Words, p.512): The sun of prophethood.
122. Saadet-i Ebediye Müjdecisi (Nursi, The Letters, p.192): The bearer of glad tidings of eternal happiness.
123. Şâh-ı Levlâk (Nursi, Barla, p.L209) Being the king of kings.
124. Sahib-i Mi'rac (A.S.M) (Nursi, The Words, p.512): The owner of the ascent.
125. Şahid-i Sâdık (Nursi, The Letters, p.N53): Being a truthful witness.
126. Saltanat-ı İlâhiyenin Dellâlı (The Guide to the Divine Sultanate) (Nursi, The Letters, p.193): Just as the Prophet guided people to the divine sultanate, internal auditors guide organizations to comply with ethical principles, professional standards, and best practices.
127. Saltanat-ı Rubûbiyetin Dellâlı (Nursi, The Words, p.563): Acting as a guide and intermediary between the management and stakeholders.



128. Saltanat-ı Rububiyetin Mehasininin Dellâlı, Seyircisi (Nursi, The Words, p.563): The broker and spectator of the beauties of management of the kingdom.
129. Saltanat-ı Rububiyetin Mehasininin Dellâlı, Seyircisi (Nursi, The Letters, p.199): Witness to the sovereignty of the Lord, which can be reflected in an internal auditor's ability to act as a witness and intermediary to ensure that an organization is following the appropriate governance and control processes.
130. Sebeb-i Hilkat-ı Eflâk (Nursi, The Letters, p.304): The reason for the creation of the universe.
131. Şefîu'l Müznibîn (Nursi, Barla, p.L219): The intercessor for sinners, representing the Prophet's role as a mediator between humanity and God.
132. Şefkat ve Muhabbetinin Bir Belîğ Lisânı (Nursi, The Flashes, p.633): Communicating love and compassion effectively.
133. Semâ-i Risâletin Şemsi (Nursi, Barla, p.L148): The sun of prophethood, representing the Prophet's role as the source of guidance and enlightenment for all of humanity.
134. Semâ-yı Risâletin Kamer-i Münîri (Nursi, The Letters, p.210)
135. Şems-i Hidayet (A.S.M) (Nursi, The Letters, p.199): The sun of guidance, which can be seen in an internal auditor's ability to provide guidance and direction to an organization on how to improve its operations.
136. Şeref-i Nev-i İnsan (A.S.M) (Nursi, The Letters, p.202): The honor of the human kind.
137. Server-i Kâinat (Nursi, Muhakemat, p.7): The master of the universe, representing the Prophet's authority and leadership over all creation.
138. Seyyid-i Kâinat (The leader of all creation) (Nursi, Barla, p.L29): The Prophet Muhammad was a leader not only for humanity but for all of creation, and his teachings have had a profound impact on the world.
139. Seyyid-ül Âlemîn (A.S.M) (Nursi, The Letters, p.135): The leader and master of all creation.
140. Seyyid-ül Beşer (A.S.M) (Nursi, The Letters, p.169): The master and leader of all humans.
141. Seyyid-ül Enam (The master of all prophets) (Nursi, The Letters, p.N186): The Prophet Muhammad was the greatest of all prophets and was sent as a mercy to all of humanity.
142. Seyyid-ül Kevneyn (Nursi, Barla, p.L35): Being a leader of both worlds.
143. Seyyid-ül Mürselîn (Nursi, Barla, p.L152): The leader of all prophets, representing the Prophet's unique position as the final and greatest of all prophets.
144. Sıdk Ve Hayır ve Hakkın Dellâlı ve Nümunesi (Nursi, The Words, p.490): The exemplar of truth, goodness, and justice.
145. Sultan-ı Ervah (A.S.M) (Nursi, The Letters, p.199): Sultan of souls, which can be seen in an internal auditor's ability to act as a guardian of an organization's reputation and culture.
146. Sultan-ı Ezel ve Ebed'in En Büyük Yâveri (ASM) (Nursi, The Letters, p.91): The greatest companion of the Lord of eternity.
147. Sultan-ı Ezel ve Ebed'in Mübelliği ve Elçisi (The Messenger and Announcer of the Eternal Sultan) (Nursi, The Letters, p.194): The Prophet's role as a messenger and announcer of the eternal sultan is analogous to an internal auditor's role in communicating their findings and recommendations to stakeholders.
148. Sultan-ı Levlâk (A.S.M) (Nursi, The Letters, p.160): The king of kings who ruled over the hearts of people.
149. Sultân-ül Evliya (The king of the saints) (Nursi, The Words, p.620): The Prophet Muhammad was a spiritual leader who inspired others to become saints themselves.
150. Tercüman-ı Kelâm-ı Ezelî (Nursi, The Letters, p.193): The translator of the eternal words of Allah.
151. Tercüman-ı Zîşan (Nursi, The Flashes, p.581): Being an effective communicator.
152. Tılsım-ı Kâinatın Keşşafı (The discoverer of the mystery of the universe) (Nursi, The Lights, p.317): The Prophet Muhammad had a deep understanding of the world around him and was able to see the interconnectedness of all things.

153. Tılsım-ı Kâinatın Miftahı (The Key to the Universe's Mystery) (Nursi, The Letters, p.193): Just as the Prophet had a deep understanding of the universe and its workings, internal auditors must have a comprehensive understanding of the organization's operations to provide value and improve its effectiveness.
154. Timsâl-i Rahmet (A.S.M) (Nursi, The Letters, p.199): The reflection of mercy.
155. Umum Ehl-i Cennet'in Reisi (Nursi, The Words, p.572): Setting an example of righteousness and morality.
156. Umum Melâikenin Makbulü (Nursi, The Words, p.572): Being respected and revered by all stakeholders.
157. Umum Mü'minlerin İmamı (Nursi, The Words, p.572): Serving as a leader and guide for all stakeholders.
158. Üstad-ı A'zam (A.S.M) (Nursi, The Letters, p.219): Great teacher, which can be seen in an internal auditor's ability to teach and provide guidance to employees on best practices and ethical standards.
159. Üstad-ı Küll (A.S.M) (Nursi, The Letters, p.307): The master and teacher of all creation.
160. Üstad-ı Mutlak (Nursi, The Lights, p.131): The absolute teacher, representing the Prophet's role as the perfect model of human behavior.
161. Üstad-ül Beşer (Nursi, İşaratul İcaz, p.106): Being a teacher and guide for humanity.
162. Vesîle-i Saadet (A.S.M) (Nursi, The Letters, p.199): The conveyer of welfare.
163. Vesile-i Saadet-i Dâreyin (Nursi, The Letters, p.304): The means for the happiness of both worlds.
164. Zât-ı Ekrem (A.S.M) (Nursi, The Letters, p.90): The noble and dignified personality who commanded immense respect from his followers.
165. Zât-ı Kudsî (A.S.M) (Nursi, The Letters, p.110): The holy and pure person who was protected from all sins.
166. Zât-ı Muallâ (Nursi, The Letters, p.N23): The sublime being, representing the Prophet's exalted status and importance.
167. Zât-ı Mübarek (A.S.M) (Nursi, The Letters, p.96): The blessed and sacred person who was beloved to Allah.
168. Zât-ı Nuranî (A.S.M) (Nursi, The Letters, p.98): The luminous and radiant person whose presence lit up the world.

#### 4. ALIGNMENT WITH THE IIA ATTRIBUTE AND PERFORMANCE STANDARDS

When it comes to the application of IIA standards, the attributes of the Prophet can serve as a reference for audit work to provide extra spiritual motivation and illumination. To align these qualities with the attributes and performance standards of internal auditors, we can draw some parallels to The Institute of Internal Auditors' (IIA) Global Internal Audit Standards (2024).

##### 1. Integrity (Standard 1.1 - Honesty and Professional Courage)

- Muhammed-ül Emin (A.S.M): The trustworthy and reliable person who never broke his promises.
  - Internal auditors should ensure that their work is trustworthy and reliable, adhering to the highest ethical standards. This involves consistently delivering accurate and honest assessments and keeping promises made to stakeholders regarding audit processes and timelines.
- Şahid-i Sâdık (Nursi, The Letters, p.N53): Being a truthful witness.
  - Internal auditors should act as truthful witnesses by providing accurate and unbiased reports. They must present findings based on factual evidence without any distortion or personal bias.
- Muhbir-i Sadık (A.S.M) (Nursi, The Letters, p.57): The truthful messenger who conveyed the message of Allah without any alteration.
  - Internal auditors should convey their findings and recommendations without alteration. They should report both positive and negative findings honestly, ensuring transparency and clarity in their communications.

##### 2. Independence and Objectivity (Standard 7.1 - Organizational Independence)

- A'dâsının Tasdikiyle En Mükemmeli (The Most Perfect One, Confirmed by Even His Adversaries): Reflects the Prophet's unwavering objectivity and impartiality.
  - Internal auditors should maintain independence and objectivity in their assessments. They should ensure that their evaluations are unbiased and respected, even by those who might initially disagree with their findings.
- Marziyat-ı İlâhiyenin Mübelliği (Nursi, The Words, p.563): The conveyer of divine intentions.
  - Internal auditors should convey their assessments with a sense of higher purpose and ethical responsibility. They should be guided by principles of fairness and justice, ensuring their work serves the best interests of the organization.
- Rehber-i Ekber (Nursi, The Lights, p.317): The greatest guide.
  - Internal auditors should act as guides within the organization, providing insights and recommendations that help improve governance, risk management, and control processes.
- Mürşid-i Mutlak (A.S.M) (Nursi, The Letters, p.311): The ultimate guide.
  - Internal auditors should strive to be ultimate guides by offering expert advice and guidance based on thorough understanding and analysis.
- Bütün Tabakât-ı Kâinata Nâzır (The Observer of All Levels of Creation): Emphasizes a comprehensive understanding of the organization.
  - Internal auditors should have a comprehensive understanding of the organization's operations, risks, and controls, enabling them to provide well-rounded and insightful assessments.

### 3. Individual Objectivity (Standard 2.1 - Individual Objectivity)

- Habîbullah (Beloved of God): Represents the need for impartiality and avoidance of conflicts of interest.
  - Internal auditors should maintain impartiality and avoid conflicts of interest in their work. They should ensure that their judgments are not influenced by personal interests or relationships, thereby upholding the integrity of the audit process.

### 4. Disclosing Impairments to Objectivity (Standard 2.3 - Disclosing Impairments to Objectivity)

- Furkan-ı A'zam'ın İsm-i A'zamı (Being a Role Model of Integrity and Honesty): Highlights the importance of disclosing any impairment to independence or objectivity.
  - Internal auditors should disclose any impairments to their independence or objectivity. This transparency ensures that stakeholders are aware of potential biases and can take them into account when considering audit findings and recommendations.

### 5. Proficiency and Due Professional Care (Standard 3.1 - Competency)

- Abd-i Mahsus (The Chosen Servant): Demonstrates the Prophet's competence and dedicated service.
  - Internal auditors should demonstrate high levels of competence and dedication in their work. This involves continuous learning, staying updated with industry standards, and applying their knowledge diligently.
- Tercüman-ı Zîşan (Nursi, The Flashes, p.581): Being an effective communicator.
  - Internal auditors should be effective communicators, clearly conveying their findings, recommendations, and the rationale behind their assessments.
- Fahri Nebiyy-i Efhâmımız (Being Our Beloved and Respected Prophet of Our Understandings): Reflects the importance of earning and maintaining respect and credibility through conduct and work.
  - Internal auditors should earn and maintain respect and credibility through their professional conduct and the quality of their work.
- Mehbit-i Vahy-i İlâhî (Nursi, The Letters, p.N53): Being an advocate for divine revelation.
  - Internal auditors should act as advocates for truth and ethical behavior, promoting transparency and accountability within the organization.

### 6. Professional Judgment (Standard 4.3 - Professional Skepticism)

- Hikmet-i Âlemin Şârihi (The Legislator of the World's Wisdom): Represents the need for exercising sound professional judgment and expertise in evaluations.

- Internal auditors should exercise sound professional judgment and skepticism in their evaluations. They should critically assess information, question assumptions, and ensure that their conclusions are well-founded.

#### 7. Continuing Professional Development (Standard 3.2 - Continuing Professional Development)

- Muallim-i Ahlâk-ı Âliye (The Teacher of High Moral Values and Ethics): Represents the need for ongoing professional development and upholding high ethical standards.
  - Internal auditors should commit to ongoing professional development, continuously enhancing their skills and knowledge. They should also uphold high ethical standards in all aspects of their work.

#### 8. Quality Assurance and Improvement Program (Standard 8.3 - Quality)

- Habîbullah (Beloved of God): Reflects adherence to ethical principles and commitment to organizational values.
  - Internal auditors should adhere to ethical principles and demonstrate a commitment to organizational values, ensuring that their work reflects the highest standards of quality.
- Mevcudattaki Kemalâtın En Mükemmel Enmûzeci (The Perfect Exemplar of All Existence's Perfections): Highlights the pursuit of excellence and serving as a role model in audit performance.
  - Internal auditors should pursue excellence in their work, striving to be role models in audit performance and continuously seeking ways to improve their practices.
- Muallim-i Ekber (A.S.M) (Nursi, The Letters, p.219): The biggest teacher and tutor.
  - Internal auditors should act as teachers and mentors within their organization, sharing their knowledge and helping others improve their skills and understanding.
- Üstad-ı A'zam (A.S.M) (Nursi, The Letters, p.219): Great teacher.
  - Internal auditors should be seen as great teachers, providing valuable insights and guidance to enhance the organization's overall governance, risk management, and control processes.
- Muallim-i Ekmel (Nursi, The Lights, p.317): The perfect teacher.
  - Internal auditors should strive to be perfect teachers, exemplifying the highest standards of knowledge, professionalism, and ethical behavior.
- Üstad-ı Küll (A.S.M) (Nursi, The Letters, p.307): The master and teacher of all creation.
  - Internal auditors should aim to be masters in their field, continually developing their expertise and contributing to the growth and development of their profession.
- Âyine-i Samedanî (The Mirror of the Heavens): Indicates the Prophet's reflection of excellence.
  - Internal auditors should reflect excellence in their work, maintaining the highest quality standards and continuously improving their practices to better serve their organization.

#### 9. Managing the Internal Audit Activity (Standard 9.1 - Understanding Governance, Risk Management, and Control Processes)

- Reis-i Âlem (A.S.M) (Nursi, The Letters, p.169): The chief and head of the world who led by example.
  - Internal auditors should lead by example, demonstrating strong leadership and a deep understanding of governance, risk management, and control processes.
- Seyyid-ül Mürselîn (Nursi, Barla, p.L152): The leader of all prophets.
  - Internal auditors should be recognized as leaders in their field, guiding their organization in implementing effective audit practices and fostering a culture of accountability and transparency.
- Mahlûkat İçinde En Mümtaz Şahsiyet (Nursi, The Letters, p.304): The most distinguished personality among all creatures.
  - Internal auditors should strive to be distinguished professionals, earning respect and recognition through their expertise, ethical conduct, and dedication to their role.

#### 10. Alignment with Organizational Objectives (Standard 9.4 - Internal Audit Plan)

- Bütün Maksadların Medâr-ı Zuhûru (Guiding the Organization Towards Achieving Its Goals): Highlights the alignment of audit efforts with organizational objectives.

- Internal auditors should ensure that their audit plans and activities are aligned with the organization's objectives.

#### 11. Integrity (Standard 11 - Nature of Work)

- Âhirzaman Nebisi (The Prophet of the End Times)
  - Emphasize the importance of relevance and timeliness in audit work. Internal auditors should stay informed about the latest developments in governance, risk management, and control processes to ensure their work addresses current and emerging risks.
- Mevcudattaki Kemâlâtın En Mükemmel Enmûzeci (The Perfect Exemplar of All Existence's Perfections)
  - Strive to be an exemplary model of integrity and ethical behavior. Demonstrate excellence in professional conduct and decision-making.
- Rehber-i Ekmel (The Perfect Guide)
  - Internal auditors should guide their colleagues and organizations with clarity and precision. They should provide comprehensive and practical recommendations that lead to effective governance and control, just as the Prophet guided with wisdom and completeness.

#### 12. Governance (Standard 9.1 - Understanding Governance, Risk Management, and Control Processes)

- Fahr-i Âlem (The Guide and Leader of the Entire World)
  - Assess and improve governance processes by emulating the Prophet's leadership qualities. Demonstrate strong leadership in promoting good governance practices and providing clear guidance on risk management and control processes. Ensure that the governance framework aligns with organizational goals and values.

#### 13. Risk Management (Standard 9.1 - Understanding Governance, Risk Management, and Control Processes)

- Âlem-i Bâkîdeki Hayat-ı Dâime (Guiding the Organization Towards a Sustainable Future)
  - Approach risk management with a long-term perspective, similar to the Prophet's focus on sustainability. Help organizations identify and manage risks in a way that ensures long-term success and resilience. Advocate for risk management practices that support enduring stability and growth.

#### 14. Engagement Planning (Standard 13.3 - Engagement Objectives and Scope)

- Bûrhan-ı Nâtik-ı Sâdik ve Musaddak (The Truthful and Trustworthy Miracle Speaker and Verifier)
  - Plan audit engagements with thoroughness and accuracy. Ensure that objectives are clearly defined and that the scope of work is comprehensive and aligned with organizational needs.
- Mu'cizat-ı Bâhire Sahibi (The Possessor of Extraordinary and Visible Miracles)
  - Incorporate innovative and effective techniques in audit planning. Strive for extraordinary results through the application of advanced methodologies and tools, mirroring the Prophet's remarkable achievements.
- Tılsım-ı Kâinatın Keşşafı (The Discoverer of the Mystery of the Universe)
  - Develop a deep understanding of the organization's operations and interconnectedness.
- Tılsım-ı Kâinatın Miftahı (The Key to the Universe's Mystery)
  - Ensure that audit plans cover all critical areas of the organization. Utilize a holistic approach to understand the full scope of operations, tacit knowledge, gaps and potential risks, ensuring thorough and effective audit engagements.

#### 15. Performing the Engagement (Standard 14.1 - Gathering Information for Analyses and Evaluation)

- Mevcudatın Akılca En Parlağı (The Brightest in Intellect of All Creatures)

- Approach information gathering with intellectual rigor and critical thinking. Ensure that analysis and evaluation are conducted with the highest level of cognitive excellence, reflecting the Prophet's exceptional intellect reflected withing the Kuran and its genuine interpretations.
- Misâl-i Muhabbet (An Example of Love, Devotion and Passion)
  - Exhibit love, dedication and passion in gathering and analyzing information not to hurt or annoy anyone in the organization.
- Muhatab-ı Hâss (Addressing Specific Stakeholder Needs)
  - Tailor 1&1 engagement to address the specific needs and concerns of stakeholders. Ensure that information gathering is focused on relevant issues and provides value to those involved.
- Alemlere Rahmet (Mercy to all reals)
  - Just as the Prophet Muhammad (SAW) was sent as a mercy to all, internal auditors should approach their roles with empathy and understanding. By fostering a supportive environment, they can facilitate open communication and trust, enabling organizations to address challenges collaboratively without any bias and misunderstanding.

16. Documenting Information (Standard 14.6 - Engagement Documentation)

- Bûrhan-ı Bâhir (Clear Evidence)
  - Maintain clear, comprehensive, and objective documentation of audit findings. Ensure that all evidence sufficient, appropriate and relevant are well-documented and supports the conclusions and recommendations made. This clarity should reflect the auditor's commitment to clear communication of organizational truths.

17. Communicating Results (Standard 11.3 - Communicating Results)

- Müezzîn-i Ezelînin Muazzam Münâdisi (The Great Announcer of the Eternal Caller)
  - Communicate audit results clearly and effectively. Ensure that findings and recommelndations are presented in a way that is easily understood by all relevant parties, reflecting the Prophet's skill in effective communication tailored to provide full awareness of duties and responsibilities.
- Tercümanı Zîşan (Being Tailored and Suitable to the Circumstances)
  - Adapt communication to suit the specific context and audience. Ensure that the manner in which results are communicated is appropriate for the stakeholders and the situation.
- Bûrhan-ı Nâtik-ı Sâdik ve Musaddak (Absolute Truth and Certainty in Speech)
  - Ensure that all communications are accurate and convey the full truth. Maintain integrity and clarity in reporting, ensuring that all statements and findings are precise and supported by evidence.

18. Monitoring Progress (Standard 12.4 - Monitoring Progress)

- Rehber-i Ekber (The Greatest Guide)
  - Provide ongoing guidance and oversight to ensure that audit recommendations are implemented effectively. Monitor progress diligently and offer support as needed, reflecting the Prophet's role as a guiding force.
- Nebî-i Zîşân (The Respected and Honored Prophet)
  - Maintain respect and honor in the process of monitoring progress. Ensure that interactions with stakeholders are conducted with professionalism and regard for their concerns and needs.

19. Management's Acceptance of Risks (Standard 14.8 - Management's Acceptance of Risks)

- Muhbir-i Sadık (The Truthful Messenger)

- Communicate risks to management with honesty and transparency. Ensure that all potential risks are presented clearly and accurately, and that management understands the implications of accepting or mitigating those risks.

## 5. CONCLUSION

In Islamic tradition, prophets play a deeply multifaceted role, delivering both glad tidings and warnings, establishing ethical frameworks, and transmitting divine revelations that lead humanity toward salvation. The Qur'an highlights the importance of emulating the virtues and teachings of these divinely chosen messengers, whose guidance illuminates the path of faith and submission to Allah. Prophets, in their roles of conveying timeless truths, assessing risks, and ensuring the salvation of humankind and jinn, mirror the essential duties of internal auditors. Like prophets who provide guidance and assurance to humanity, internal auditors are entrusted with protecting the organization's objectives, values, and goals. Moreover, this study reveals a striking parallel: both prophets and internal auditors act as intermediaries, providing guidance, fostering accountability, and promoting transparency. Integrating the characteristics of Prophet Muhammad (peace be upon him), as depicted in the *Risale-i Nur Collection*, into the principles and practices of internal auditing offers a profound perspective on the essential values and competencies required in the profession. The application of these attributes in audit practices creates a two-winged structure, where organizational objectives are balanced with a deeper spiritual motivation. In light of the study's findings, several recommendations can be proposed for internal auditors:

1. **Embrace Prophetic Roles as Inspirational Internal Auditors:** Amid growing concerns about the effectiveness and reputation of internal audit, particularly within government institutions, auditors should look to the prophetic model as a source of inspiration and guidance.
2. **Explore Qur'anic Teachings:** Internal auditors should delve into Qur'anic teachings on the heirs of prophecy, uncovering how these divine messages can enrich their professional responsibilities and leadership. This exploration particularly from *Risale-i Nur Collection* reminds auditors that their work transcends worldly matters, contributing to broader, even eternal, goals.
3. **Embodied Practice of the Sunnah:** Auditors should aim to embody the Sunnah of Prophet Muhammad (peace be upon him) in their conduct, integrating contemporary interpretations from *Risale-i Nur* into innovative approaches for their profession.

In conclusion, these recommendations align with the prophetic roles of conveying divine guidance, steering internal auditors toward the *Sirat al-Mustaqim* (the Straight Path). Auditors must first guide their own "*nafs*" (self) toward ethical conduct through the Sunnah before effectively guiding audit clients.

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