Evaluating the Quality of Services Provided by the Saudi Institute of Internal Auditors from Internal Auditors Perspective Using the SERVPERF Scale

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Abstract

This study aimed to measure the quality of services provided by the Saudi Institute of Internal Auditors using the actual performance model (SERVPERF), which compares the services that internal auditors wish to obtain with those that were actually obtained for the dimensions of this service. The study's data was collected using a questionnaire that includes five dimensions, i.e., tangibility, responsiveness, empathy, reliability, and assurance. The questionnaire helped obtain primary data from the study population, which consists of internal auditors in various sectors, whether governmental or private. A Paired Samples T Test was used to determine if there was a significant difference between the level of service desired by the recipient, and what is actually obtained. The results showed that the general evaluation of the services of the Saudi Institute for Internal Auditors was very good. The results also showed that there are significant differences in the level of service desired by the recipient and what was actually obtained in the dimensions of tangibility, responsiveness, empathy, and assurance. On the other hand, the study showed no significant differences in the level of reliability. The study also showed that the reliability dimension is the dimension that was in accordance with the aspirations of the internal auditors and received a very high evaluation, unlike the rest of the dimensions that were below aspirations, as they were close in their values and obtained an average evaluation.

Keywords: Evaluation of service quality, Service quality dimensions, SERVPERF scale, Saudi Institute of Internal Auditors, Internal auditors

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1. Introduction

The Saudi Institute of Internal Auditors is one of the bodies that oversee the organization and development of the accounting and auditing professions in the Kingdom of Saudi Arabia. It works with the agenda to advance the profession of internal auditing. It is a part of the international network that represents internal auditors all over the world. The institute provides support by providing professional guidance, professional training, continuous education programs, and professional conferences and meetings, seeking to increase awareness of internal audit work and providing opportunities for networking in areas of interest. Thus, the Saudi Institute of Internal Auditors will help and support the Organization of Certified Public Accountants in the development of human cadres in the private sector. This will indirectly benefit economic establishments after they contribute to their development and provide awareness to business leaders.

In order for institutions to achieve success and stability, they must prioritize the quality of service. This entails focusing on employees and the parties benefiting from these services, in order to identify the key factors that contribute to the understanding of quality. The objective is to find effective ways to improve the quality of services and ensure they are provided at the highest level. By clarifying the determinants of quality, institutions can enhance their services and work towards delivering exceptional service standards.

Many researchers have made great efforts to reach an accurate measure of service quality and customer satisfaction (Mazumder & Hasan, 2014). As a result, many methodologies emerged that aim to measure service quality.

A set of models for measuring the level of service quality has been reached, including the gap measurement model (SERVQUAL) and the performance measurement model (SERVPERF). The model (SERVPERF) will be used in a study, presented in the Cronin and Taylor (1992) study as the most common measure for measuring the quality of services. Similarly, Jain and Gupta (2004) and Saad (2020) also acknowledged the model (SERVPERF).

The problem of this study is based on measuring the level of quality of services provided by the Saudi Institute of Internal Auditors from the point of view of the internal auditors themselves. Since they are the category benefiting from the services provided directly, it was necessary to resort to measures of service quality and use them to develop and improve the services provided by the Saudi Institute of Internal Auditors. This study relied

on the actual performance scale of the SERVPERV, as it is appropriate to measure the level of quality in various sectors as explained by many previous studies. The problem of this study is centred on the following question: **Does the Saudi Institute of Internal Auditors provide its services with the required level of quality?**

2. Literature Review

Internal audit tasks have a significant impact on all departments, as they provide advice on identifying potential risks. Internal management audit is useful in any company, as it can include the assessment of managing risks, accounting risks, and business risks (IGNAT et al., 2020). According to Balarousi et al. (2017), effective financial decisions are positively related to the efficiency and effectiveness the internal audits. And there is a great awareness of the importance of internal audits at the level of institutions and decision-makers. The lack of professional qualifications of the internal staff eventually leads to weak output from them, which leads to their inability to play their role in the aspects of financial and accounting performance. And when the application of professional and personal performance standards for the internal audit profession is lax, this leads to internal audit reversing its expected role (Ismail & Al-Rahman, 2016; Mahmoud, 2017).

There is a growing interest in the profession of internal auditing, which is evident by the establishment of the Saudi Institute of Internal Auditors. It is because it depends on the professional qualification of internal auditors on the availability of several aspects, the most important of which is the presence of a professional organization that regulates the practice of the auditing profession. One of its most important responsibilities is the professional improvement of auditors (Al-Razeen & Mansour, 2015). And the fact that the internal audit received attention for its remarkable development, it was necessary to measure the quality of service provided by the Saudi Institute of Internal Auditors. Initially, the quality of service was developed by Parasuraman et al. (1985, 1988), as they showed that there were differences between customer expectations about what they want to get and their perceptions about what they get. They suggested the existence of a measurement tool called SERVQUAL, which measures the difference between expectations and perceptions, where 10 dimensions of service quality were identified, i.e., tangibility, reliability, responsiveness, accessibility, service access, empathy, communication, security, competency, knowing and understanding the customer, and credibility. This model has received many criticisms in operational and theoretical aspects, including gap scores and questionnaire length.

Later, Cronin and Taylor (1992, 1994) modified the same scale and included only perceptions in its analysis while reducing the number of questionnaire items to only five dimensions, including 22 items represented by tangibility, responsiveness, reliability, empathy, and safety. They called it SERVPERF. Providing empirical evidence for a range of different industries, the measure showed its ability to explain the largest variation in service quality overall. These service quality dimensions represent the basic components of any service because they include all moral, material, and institutional elements, which makes the organization appear as a comprehensive system. Where quality depends on the overall view of the organization and continuous improvement in all its various elements and dimensions (Salahuddin, 2016).

Although the relative importance of the dimensions varies according to the entity or environment to be assessed, some studies indicated that the relative importance of the reliability dimension was most important to service recipients, while the tangible had the least relative importance (Zithmal et al., 1990).

The researchers relied on the assurance, reliability, empathy, responsibility, and tangibles dimensions by which service quality can be measured, recognizing that measuring service quality is very different from measuring product quality. Moreover, these dimensions have a high level of acceptance (Cronin & Taylor, 1992; Parasuraman et al., 1994). After Mabrouk (2018), Jain and Gupta (2004) and Al-Bahsin (2017) measured the quality of services in various sectors using the SERVPERF & SERVQUAL models. They indicated that the SERVPERF scale emerged as the superior model, demonstrating higher confidence estimates, greater validity in terms of content, composition, and normativity, and a better ability to interpret variances. As a result, the utilization of the SERVPERF model proved to be more effective in measuring service quality and identifying areas of improvement in services.

Since services constitute a large part of the business environment, there are many institutions that provide service activities, such as banks, hotels, libraries, hospitals, universities, consultancies, and others. The studies differed in the method of measuring the quality of service due to the differences between the service institutions. It is because there is no single set of factors that can be considered as specific criteria for assessing the quality of service.

The evaluation of the quality of service is usually viewed from two viewpoints. The first is internal, expressing the administration's position and its commitment to the specifications on which the service was designed. The second is the external view that focuses on the quality of service perceived by the consumer. A considerable amount of literature has been published showing the measurement of service quality by the actual performance scale SERVPERF in several fields at the national, Arab, and international levels, with their reference to its effectiveness and success in measuring the required service in different fields until the present time. For instance, Saad (2020) and Akdere, et al. (2020) in the field of health services. Salah and Hana (2019), Hamid and Nick

(2019), and Sohail and Hasan (2020) in the field of education services. Al-Sabai (2017), Haque & Sultan (2019), and Al-Nodle et al. (2020) in the field of banking services, financial control, and insurance. Cervachiaro and Ayrosa (2006), Dhiyab and Tuwairish (2013), Shantha et al. (2014), Fragoso and Espinoza (2017), and Rahmani and Aladdin (2021) in the field of communication services. Adasah (2016), Hashem et al. (2017), Carrasco, et al. (2018), and Arora and Kumar (2021) in the field of transportation services. Yassin and Buhali (2021) in the field of postal services.

These studies varied in terms of the objective in each study. Moreover, they also differ from the objective of the current study, which is to measure the quality of service of the Saudi Institute of Internal Auditors. It is because the quality of services provided in this sector for internal auditors is measured using the SERVPERF scale, which has not been addressed before.

3. Research Methodology

Based on the nature of the study and the objectives it seeks to achieve, the descriptive analytical approach was adopted, which collects, analyzes and interprets information to reach the results. In order to collect data, a questionnaire was used as a main tool for data collection in order to study and analyze the research variables, limit them, and collect the necessary information for the subject of the research. It was distributed to the study sample, and the data was unpacked and analyzed using the statistical program, i.e., statical package for the social sciences (SPSS). In this study, the SERVPERF measure was used. It measures service quality and focuses on actual performance, which is based on creating a questionnaire containing 22 phrases that reflect the dimensions of service quality. An electronic questionnaire was created as a tool for collecting primary data related to the problem of the study. The questionnaire was designed in terms that represent the quality of the services of the Saudi Institute of Internal Auditors represented in five dimensions of the (SERVPERF) model, namely:

Tangibility Dimension: This dimension was expressed from 1 to 5.
Response Dimension: This dimension was expressed from 6 to 9.
Empathy Dimension: This dimension was expressed from 10 to 13.
Reliability Dimension: This dimension was expressed from 13 to 17.
Assurance Dimension: This dimension was expressed from 18 to 22.

A five-point Likert scale was also used, allowing respondents to determine their agreement or disagreement with the questionnaire statements.

The answers give numerical weights for each paragraph that reflect the level of quality of the services of the Saudi Institute of Internal Auditors, indicating the level of service from very low to very high as shown in the table (1). This implies that the fewer areas of approval, the lower the level of quality of services provided. For example, when the approval range was from 1-1,5, the level of quality of service provided was very low, in contrast to the value when it was in the approval range of 5-4,2, as the level of service quality was very high. The questionnaire was sent and distributed through direct messages, e-mails, and social media platforms to allow access to the largest sample size.

Table 1. Five-Point Likert Scale - Prepared by the Researcher

Answer	Totally Disagree	Disagree	Neutral	Agree	Totally Agree
Degree of approval	1	2	3	4	5
Approval	1-1,79	1.80-2,59	2,60-3.39	3,4-4,19	4,2-5
The level of quality of the services of the Saudi Institute of Internal Auditors	Very low	Low	Average	High	Very high

3.1 Validity and Reliability of the Study Tool

As for the veracity of the arbitrators, it was confirmed by presenting the questionnaire to a group of specialists in the academic field. Their expertise was sought to assess the wording of the items and their relevance to the specific field being measured. They responded to the researcher by providing directions and opinions, and the necessary amendments were made until the questionnaire came out in its final form. To verify the degree of reliability of the study tool, an alpha coefficient was calculated for all dimensions of service quality, in addition to the tool as a whole.

The Cronbach's alpha coefficients for the complete statements related to expectations and those related to actual experience were calculated, yielding values of 95.7% and 96.1%, respectively. These high coefficients indicate the questionnaire's stability and its ability to fulfill its intended purpose effectively. Therefore, it can be reliably used to collect data and generalize results.

3.2 Study Population and Sample

The population of the current study consists of the beneficiaries of the services of the Saudi Institute of Internal Auditors, who are the internal auditors in Saudi Arabia, whether in the governmental or private sectors. The

questionnaire form was distributed to a random sample of this society. The number of questionnaires completed was 133.

4. Descriptive Analysis
4.1 Descriptive Analysis of the Items of SERVPERF Model
The descriptive analysis of the model dimensions indicates that there are differences between the expected level of service for the internal auditors and the level of actual service obtained by the internal auditors. It is because the averages of the desired services are higher than the averages for the actual services. In all dimensions, except for the reliability dimension, the values are equal.

4.1.1 Tangible Dimension

Table 2. Descriptive Analysis of SERVPERF Model Items - Tangible Dimension

Phrase	Mean	Std. Deviation	Std. Error Mean
1 E) I expect that the general appearance of the association is compatible with the nature of its work and the services it provides.	3.8045	1.04053	.090
1 A) I noticed that the general appearance of the association (the site and the building) does not fit with the nature of its work and the services it provides.	3.0451	1.17978	.10230
2 E) I expect the association will have modern and advanced technical equipment that will help in providing its services.	3.6917	1.20718	.10468
2 A) I saw that the association provides modern and advanced technical equipment that helps in providing its services.	3.4135	1.10184	.09554
3 E) I would like the employees of the association to have a neat and tidy appearance.	4.1579	.79622	.06904
3 A) I would like the employees of the association to have a neat and tidy appearance.	3.6391	.94017	.08152
4 E) I expect the association to provide professional guidance and international internal audit standards and updates issued by the International Institute of Internal Auditors on the association's website with easy and quick access to them.	4.3008	1.09396	.09486
4 A) I noticed that the association provides professional guidance, international internal audit standards and their updates issued by the International Institute of Internal Auditors on the association's website with easy and quick access to it.	3.3383	1.29033	.11189
	4.4135	.97800	.08480
	3.3008	1.35951	.11788
The expected average tangibility: 4.0737 The actual average tangibility: 3.3474			

The above table (2) shows the values of the averages, standard deviations, and standard errors for each expression of the expected and actual empathy dimension. Based on the average values for the dimension in total, the expected mean value for the empathy level dimension was 4.3120, while the actual mean value was 3.1034. This implies that the level of service quality for this dimension is average.

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4.1.2 Responsive Dimension

Table 3. Descriptive Analysis of SERVPERF Model Items - Responsive Dimension

Phrase	Mean	Std. Deviation	Std. Error Mean
6 E) I expect the association to respond quickly to the needs of the internal auditors and to respond promptly to any inquiries or complaints.	4.0752	1.15223	.09991
6 A) I noticed the speed of the association's response to the needs of the internal auditors and the immediate response to any inquiries or complaints.	3.1504	1.33992	.11619
7 E) I expect the association to be keen to quickly announce any updates or decisions in the field of internal auditing.	4.2105	1.06638	.09247
7 A) I found that the association is keen to quickly announce any updates or decisions in the field of internal audit.	3.2406	1.24408	.10788
8 E) I would like to receive adequate support from the association in a speedy and quality manner that contributes to the development and improvement of professional performance.	4.3910	.96793	.08393
8 A) I found sufficient support from the association with speed and quality that contribute to the development and improvement of professional performance.	3.1053	1.28076	.11106
9 E) I want the employees of the association to be present at their workplaces constantly during working hours to provide services at the required speed.	4.1278	1.01065	.08763
9 A) I noticed that the employees of the association are constantly at their workplaces during working hours to provide services at the required speed.	3.2707	.98571	.08547
The expected average response: 4.2011			
The actual average response: 3.1917			

The above table (3) shows the values of the averages, standard deviations, and standard error for each of the expressions after the expected and actual response. Based on the average values for the dimension in total, the expected average value for the response level dimension was 4.2011, while the actual average value was 3.1917. This implies that the level of service quality for this dimension is average.

4.1.3 Empathy Dimension

Table 4. Descriptive Analysis of SERVPERF Model Items - Empathy Dimension

Phrase	Mean	Std. Deviation	Std. Error Mean
10 E) I want the association's keenness and interest in the internal auditor to be clear.	4.5414	.89198	.07734
10 A) I clearly sensed the association's keenness and interest in the internal auditor.	3.1880	1.26820	.10997
11 E) I expect the association to put the interest of the internal auditors at the forefront of its attention.	4.2406	.08118	.09375
11 A) I noticed that the association puts the interest of the internal auditors at the forefront of its attention.	3.2707	1.21311	.10519
12 E) I would like the association to be keen to identify and deal with the needs of the internal auditors on a regular basis.	4.3534	.93902	.08142
12 A) I found the administration's keenness to identify and deal with the needs of the internal auditors on a regular basis.	3.1053	1.23253	.10687
13 E) I expect that the association will periodically measure the satisfaction of the internal auditors with the level of services provided to them.	4.1128	1.07769	.09345
13 A) I noticed that the association measured the satisfaction of the internal auditors with the level of services provided to them on a regular basis.	2.8496	1.31135	.11371
The expected average empathy is: 4.3120			
The actual average empathy is: 3.1034			

The above table (4) shows the values of the averages, standard deviations, and standard errors for each expression of the expected and actual empathy dimension. Based on the average values for the dimension in total, the expected mean value for the empathy level dimension was 4.3120, while the actual mean value was 3.1034. This implies that the level of service quality for this dimension is average.

4.1.4 Reliability Dimension

Table 5. Descriptive Analysis of SERVPERF Model Items - Reliability Dimension

Phrase	Mean	Std. Deviation	Std. Error Mean
14 E) I expect the association to provide programs, training courses, continuing professional education programs, and diplomas related to internal auditing to the extent that contributes to raising the scientific and professional level of internal auditors.	4.2556	1.09166	.09466
14 A) I noted the association's keenness to provide programs, training courses, continuing professional education programs and diplomas related to internal audit to the extent that contributes to raising the scientific and professional level of internal auditors.	3.4436	1.17688	.10205
15 E) I hope that the employees of the association are distinguished by their extensive knowledge of the services provided by the association and its work system.	4.3083	.86323	.07485
15 A) I noticed that the employees of the association are very familiar with the services provided by the service and the work system therein.	3.3609	1.08947	.09447
16 E) I would like the association to be keen to provide its services with the required accuracy.	4.2857	.97368	.08443
16 A) It is clear that the association is keen to provide its services with the required accuracy.	3.3008	1.21222	.10511
17 E) I expect the association to provide its services free of errors and correctly from the first time.	4.0526	1.10313	.09565
17 A) I found that the association is providing its services free of errors and correctly from the first time.	3.2406	1.11566	.09674
The expected average reliability is: 4.2256 The actual average reliability is: 4.2256			

The above table (5) shows the values of the averages, standard deviations, and standard error for all expressions after the expected and actual reliability dimension. On the basis of the average values for the dimension in total, the value of the expected and actual average is equal, with a value of 4.2256. This implies that the level of service quality for this dimension is very high.

4.1.5 Assurance Dimension
Table 6. Descriptive Analysis of SERVPERF Model Items – Assurance Dimension

Phrase	Mean	Std. Deviation	Std. Error Mean
18 E) I expect that the association has sufficient experience to assist in following up on the needs of the internal auditors and addressing their problems.	4.1504	1.01874	.08834
18 A) I noticed that the association has sufficient experience to assist in following up on the needs of the internal auditors and addressing their problems.	3.1353	1.26000	.10926
19 E) I expect that the association's employees possess the appropriate competencies and high capabilities in providing services.	4.1429	.97812	.08481
19 A) I found that the association's employees possess the appropriate competencies and high capabilities in providing services.	3.3534	1.10916	.09618
20 E) I expect to feel safe and secure in all my dealings with the association.	4.1504	1.01874	.08834
20 A) I felt in all my dealings with the association a feeling of safety and reassurance.	3.4511	1.14459	.09925
21 E) I expect that the association well secures electronic services.	4.1579	1.05774	.09172
21 A) I found that the association provides good electronic services.	3.3459	1.26158	.10939
22 E) I expect the association to be keen on instilling confidence and pride in the hearts of the internal auditors.	4.1128	1.07064	.09284
22 A) I sensed from the association its keenness to instill confidence and pride in the hearts of the internal auditors.	3.3609	1.27528	.11058
The expected average assurance is: 4.1429			
The actual average assurance is: 3.3214			

The above table (6) shows the values of the averages, standard deviations, and standard error for all the expected and actual assurance dimension expressions. Based on the average values for the dimension in total, the expected mean value for the assurance level dimension 4.1429, while the actual mean value was 3.3214. This implies that the level of service quality for this dimension is average.

4.2 Overall Evaluation of the Quality of the Services of the Saudi Institute of Internal Auditors
Table 7. Overall Evaluation of the Quality of the Services of the Saudi Institute of Internal Auditors

Total	The answer to the question: How can you evaluate the quality of services provided by the Institute in general?						
	Very Low	Low	Acceptable	Good	Very Good	Excellent	Very Excellent
133	8	5	13	33	37	25	12
100%	6.0%	3.8%	9.8%	24.8%	27.8%	18.8%	9.0%

The above table (7) shows the results of the internal auditors' evaluation of the services provided by the association in general. The results showed that the level of service they received was rated very good by 27.8%.

5. Discussion of the Results
5.1 Analysis of the Results related to the First Hypothesis - The Tangible Dimension
There is no significant difference in the level of tangibility that internal auditors want to obtain from the services of the Saudi Institute of Internal Auditors and the level of tangibility that they obtain. **This dimension refers to all the physical aspects of the organization or its employees.** To test this hypothesis, the (Paired Samples T Test) model was used to determine whether there are statistical and significant differences between the averages of what internal auditors desire from the level of materiality and what they actually get from the level of tangibility.

Table (8) shows the results of the T-Test for the sample, where it became clear that the differences in the averages between what internal auditors expected of the tangibility level (4.0737) and what was actually obtained (3.3474) were substantial, where t for the sample = 9.512, p < .05. It is clear from the table that there are differences

in the level of tangibility that internal auditors desire from the services provided by the Saudi Society and what they actually obtain. There is an increase in what internal auditors expect (mean = 4.073, standard deviation = .80922 sample size = 133) compared to what they get (mean = 3.3474, standard deviation = .82862 sample size = 133). And since the average increase amounted to .72632 with a confidence level of 95% for the difference between the average of .87736 and the average of .57527, meaning that the difference is substantial. So, the items of this dimension indicate that there are differences between what internal auditors desire of the level of concreteness and what they get. Therefore, the null hypothesis was rejected and the alternative hypothesis was accepted, i.e., there is a big difference in the level of tangibility that internal auditors want to obtain from the services of the Saudi Institute of Internal Auditors and the level of tangibility that they obtain.

Table 8. Paired Sample T-Test for the Tangible Dimension

Tangible Dimension Items	Paired Differences					
	Mean	Std. Error Mean	95% Confidence Interval of the Difference		t	Sig. (2-tailed)
			Lower	Upper		
I expect that the general appearance of the association is compatible with the nature of its work and the services it provides. I noticed that the general appearance of the association (the site and the building) does not fit with the nature of its work and the services it provides.	.75940	.12362	.51486	1.00394	6.143	.000
I expect that the association will have modern and advanced technical equipment that will help in providing its services. I saw that the association provides modern and advanced technical equipment that helps in providing its services.	.27820	.11661	.04754	.50885	2.386	.018
I would like the employees of the association to have a neat and tidy appearance. I noticed that the employees of the association have a neat and tidy appearance.	.51880	.08968	.34140	.69620	5.785	.000
I expect the association to provide professional guidance, international internal audit standards and updates issued by the International Institute of Internal Auditors on the association's website with easy and quick access to them. I noticed that the association provides professional guidance, international internal audit standards, and their updates issued by the International Institute of Internal Auditors on the association's website with easy and quick access to it.	.96241	.12870	.70782	1.21700	7.478	.000
I expect the presence of an integrated and clear website for the association on the internet. I found an integrated and clear website for the association on the internet.	1.11278	.13187	.85192	1.37364	8.438	.000
Desired tangible level (mean= 4.0737) vs. obtained tangible level (mean = 3.3474).	.72632	.07636	.57527	.87736	9.512	.000

5.2 Analysis of the Results related to the Second Hypothesis – Responsiveness Dimension
There is no significant difference in the level of response that internal auditors want to obtain from the services of the Saudi Institute of Internal Auditors and the level of response that they obtain.
This dimension refers to the ability and response of the Saudi Institute to the Internal Auditors in responding to questions and demands of internal auditors and taking the initiative to provide services to

them on a permanent basis. To test this hypothesis, the (Paired Samples T Test) model was used to determine whether there are statistical and significant differences between the averages of what internal auditors desire from the level of response and what they actually get from the level of response.

Table (9) shows the results of the T-Test for the sample, where it became clear that the differences in the averages between what internal auditors expected of the level of response (4.2011) and what was actually obtained (3.1917) were significant, as sample t = 10.256, p < .05. It is clear from the table that there are differences in the level of response that internal auditors desire from the services provided by the Saudi Society and what they actually receive. There is an increase in what internal auditors expect (mean = 4.2011 standard deviation = .84019 sample size = 133) compared to what they get (mean = 3.1917 standard deviation = .99947 sample size = 133). And since the average increase amounted to 1.00940 with a level of confidence of 95% for the difference between the mean 1.20408 and the mean .81472, meaning that the difference is substantial. So, the items of this dimension indicate that there are differences between what internal auditors desire of the level of response and what they actually get, Therefore, the null hypothesis was rejected and the alternative hypothesis was accepted, i.e., there is a big difference in the level of response that internal auditors want to obtain from the services of the Saudi Institute of Internal Auditors and the level of response that they obtain.

Table 9. Paired Sample T-Test for the Responsiveness Dimension

Responsiveness Dimension Items	Paired Differences				t	Sig. (2-tailed)
	Mean	Std. Error Mean	95% Confidence Interval of the Difference			
			Lower	Upper		
I expect the association to respond quickly to the needs of the internal auditors and to respond promptly to any inquiries or complaints.	.92481	.13443	.65890	1.19072	6.880	.000
I noticed the speed of the association's response to the needs of the internal auditors and the immediate response to any inquiries or complaints.						
I expect the association to be keen to quickly announce any updates or decisions in the field of internal auditing.	.96992	.12626	.72017	1.21968	7.682	.000
I found that the association is keen to quickly announce any updates or decisions in the field of internal audit.						
I would like to receive adequate support from the association in a speedy and quality manner that contributes to the development and improvement of professional performance.	1.28571	.13097	1.02664	1.54479	9.817	.000
I found sufficient support from the association with speed and quality that contribute to the development and improvement of professional performance.						
I want the employees of the association to be present at their workplaces constantly during working hours to provide services at the required speed.	.85714	.11353	.63257	1.08172	7.550	.000
I noticed that the employees of the association are constantly at their workplaces during working hours to provide services at the required speed.						
Desired responsiveness level (mean = 4.2011) vs. obtained responsiveness level (mean = 3.1917).	1.00940	.09842	.81472	1.20408	10.256	.000

5.3 Analysis of the Results related to the Third Hypothesis - The Empathy Dimension

There is no significant difference in the level of sympathy that internal auditors want to obtain from the services of the Saudi Institute of Internal Auditors and the level of sympathy that they obtain.

This dimension refers to the association's ability to understand and meet the desires and needs of internal auditors in a way that makes them feel important and in line with their expectations. To test this hypothesis, the (Paired Samples T Test) model was used to determine whether there are statistical and significant differences between the averages of the level of sympathy desired by internal auditors and what the sympathy level they actually get. Table (10) shows the results of the T-Test for the sample, where it became clear that the differences in the averages between what internal auditors expected of the level of sympathy (4.3120) and what they actually obtained (3.1034) were significant, as sample t = 11.380 p < .05. It is clear from the table that there are differences in the level of sympathy that internal auditors desired from the services provided by the Saudi Institute and what they actually received. There is an increase in what internal auditors expect (mean = 4.3120 standard deviation = .87873 sample size = 133) compared to what they get (mean = 3.1034 standard deviation = 1.07403 sample size = 133)**.** And since the average increase amounted to 1.20865 with a confidence level of 95% for the difference between the mean 1.41873 and the mean .99856, meaning that the difference is substantial. So, the items of this dimension indicate that there are differences between what internal auditors desire of the level of sympathy and what they actually get. Therefore, the null hypothesis was rejected and the alternative hypothesis was accepted, i.e., there is a big difference in the level of sympathy that internal auditors want to obtain from the services of the Saudi Institute of Internal Auditors and the level of sympathy that they obtain.

Table 10. The Results of the Paired Samples T-Test for Response Dimension

Empathy Dimension Items	Paired Differences					
			95% Interval Difference	Confidence of the		
	Mean	Std. Error Mean	Lower	Upper	t	Sig. (2-tailed)
I want the association's keenness and interest in the internal auditor to be clear. / I clearly sensed the association's keenness and interest in the internal auditor.	1.35338	.12547	1.10519	1.60158	10.786	.000
I expect the association to put the interest of the internal auditors at the forefront of its attention. / I noticed that the association puts the interest of the internal auditors at the forefront of its attention.	.96992	.11786	.73678	1.20307	8.229	.000
I would like the association to be keen to identify and deal with the needs of the internal auditors on a regular basis / I found the administration's keenness to identify and deal with the needs of the internal auditors on a regular basis.	1.24812	.12420	1.00244	1.49380	10.049	.000
I expect that the association will periodically measure the satisfaction of the internal auditors with the level of services provided to them. / I noticed that the association measured the satisfaction of the internal auditors with the level of services provided to them on a regular basis.	1.26316	.13706	.99204	1.53427	9.216	.000
Desired empathy level (mean = 4.3120) vs. obtained empathy level (mean = 3.1034).	1.20865	.10620	.99856	1.41873	11.380	.000

5.4 Analysis of the Results related to the Fourth Hypothesis – The Reliability Dimension
There is no significant difference in the level of reliability that internal auditors want to obtain from the services of the Saudi Institute of Internal Auditors and the level of reliability that they obtain.
This dimension refers to the association's ability to fulfill and commit to providing service to internal auditors with time and efficiency. To test this hypothesis, the (Paired Samples T Test) model was used to determine whether there are statistical and significant differences between the averages of what internal auditors desire from the level of reliability and what they actually get from the level of reliability.

Table (11) shows the results of the T-Test for the sample, where it became clear that the averages between what internal auditors expect of the level of reliability and what was actually obtained were equal (4.2256). Since the values of the averages are equal, this means that there are no essential differences between the items of the reliability dimension, between what internal auditors wish to obtain and what they actually obtain. Therefore, the null hypothesis was accepted, which states that "there is no significant difference in the level of reliability that internal auditors want to obtain from the services of the Saudi Institute of Internal Auditors and the level of reliability that they obtained."

Table 11. Paired Sample T-Test for the Reliability Dimension

Reliability Dimension Items	Paired Differences					
	Mean	Std. Error Mean	95% Confidence Interval of the Difference		t	Sig. (2-tailed)
			Lower	Upper		
I expect the association to provide programs, training courses, continuing professional education programs, and diplomas related to internal auditing to the extent that contributes to raising the scientific and professional level of internal auditors and increasing their competencies.	.81203	.12083	.57302	1.05104	6.721	.000
I noted the association's keenness to provide programs, training courses, continuing professional education programs, and diplomas related to internal audit to the extent that contributes to raising the scientific and professional level of internal auditors and increasing their competencies.						
I hope that the employees of the association are distinguished by their extensive knowledge of the services provided by the association and its work system.	.94737	.10637	.73696	1.15778	8.907	.000
I noticed that the employees of the association are very familiar with the services provided by the service and the work system therein.						
I would like the association to be keen to provide its services with the required accuracy.	.98496	.12308	.74149	1.22844	8.002	.000
It is clear that the association is keen to provide its services with the required accuracy.						
I expect the association to provide its services free of errors and correctly from the first time.	.81203	.11354	.58745	1.03661	7.152	.000
I found that the association is providing its services free of errors and correctly from the first time.						
Desired reliability level (mean = 4.2256) vs. obtained reliability level (mean = 4.2256).	-	-	-	-	-	-

5.5 Analysis of Results related to the Fifth Hypothesis – The Assurance Dimension
There is no significant difference in the level of assurance that internal auditors want to obtain from the services of the Saudi Institute of Internal Auditors and the level of assurance that they obtain.
This dimension means the ability of the Saudi Society to gain the trust of auditors and make them feel safe by providing services in a manner free of errors and risks. To test this hypothesis, the (Paired Samples T Test) model was used to determine whether there are statistical and significant differences between the averages of what internal auditors desire from the level of assurance and what they actually get from the level of assurance.

Table (12) shows the results of the T-Test for the sample, where it became clear that the differences in the averages between what internal auditors expected of the level of assurance (4.1429) and what was actually obtained (3.3214) were significant, as sample t = 8.740 p < .05. It is clear from the table that there are differences in the level of sympathy that internal auditors desire from the services provided by the Saudi Society and what they actually receive. There is an increase in what internal auditors expect (mean = 4.1429 standard deviation = .89462 sample size = 133) compared to what they get (mean = 3.3214 standard deviation = 1.00688 sample size = 133). And since the average increase amounted to .82143 with a confidence level of 95% for the difference between the mean 1.00734 and the mean .63551, meaning that the difference is substantial. So, the items of this dimension indicate that there are differences between what internal auditors desire from the level of assurance and what they actually get, Therefore, the null hypothesis was rejected and the alternative hypothesis was accepted, i.e., there is a big difference in the level of assurance that internal auditors want to obtain from the services of the Saudi Institute of Internal Auditors and the level of assurance that they obtain.

Table 12. Paired Sample T-Test for the Assurance Dimension

Assurance Dimension Items	Paired Differences					
			95% Confidence Interval of the Difference			
	Mean	Std. Error Mean	Lower	Upper	t	Sig. (2-tailed)
I expect that the association has sufficient experience to assist in following up the needs of the internal auditors and addressing their problems.	1.01504	.12583	.76613	1.26394	8.067	.000
I noticed that the association has sufficient experience to assist in following up the needs of the internal auditors and addressing their problems.						
I expect that the association's employees possess the appropriate competencies and high capabilities in providing services.	.78947	.10676	.57829	1.00066	7.395	.000
I found that the association's employees possess the appropriate competencies and high capabilities in providing services.						
I expect to feel safe and secure in all my dealings with the association.	.69925	.10884	.48395	.91454	6.425	.000
I felt a feeling of safety and reassurance in all my dealings with the association.						
I expect that the association well secures electronic services.	.81203	.12035	.57396	1.05010	6.747	.000
I found that the association provides good electronic services.						
I expect the association to be keen on instilling confidence and pride in the hearts of the internal auditors.	.75188	.12235	.50986	.99390	6.145	.000
I sensed from the association its keenness to instill confidence and pride in the hearts of the internal auditors.						
Desired Assurance level (mean = 4.1429) vs. Obtained Assurance level (mean = 3.3214).	.82143	.09399	.63551	1.00734	8.740	.000

6. Conclusion

In this study, the services provided by the Saudi Institute of Internal Auditors were evaluated in order to answer the main question: Does the Saudi Institute of Internal Auditors provide its services with the required level of quality? This was done through the application of the SERVPERF model, which helped measure the extent to which there are differences between what internal auditors desire of services and what they actually obtain, according to its five dimensions, i.e., tangibility, responsiveness, sympathy, reliability, and affirmation.

The study population represents the internal auditors in Saudi Arabia, whether in the governmental or private sectors. The data of 133 responses from the beneficiaries were analyzed using the Paired Sample T Test to determine whether there is a significant difference between the level of what the service recipients desire and what they actually achieve.

The study concluded:

- The level of quality of services provided in general by the Saudi Society is very good.
- The results of the analysis of the arithmetic averages for the dimensions of the quality of services provided by the Saudi Institute of Internal Auditors showed that they were all close and with an average evaluation. Except for the reliability dimension, the arithmetic mean values were very high.
- The reliability dimension only was in accordance with the aspirations of the internal auditors, while the other four dimensions were below the level.
- There are significant differences with statistical indications for each of the level of tangibility, response, empathy, and emphasis on the quality of services provided by the Saudi Institute of Internal Auditors.
- There is no significant difference in the level of reliability of the quality of services provided by the Saudi Institute of Internal Auditors.

In conclusion, it can be said that the quality of the services of the Saudi Institute of Internal Auditors was below the level of aspirations of the internal auditors, despite the efforts made to improve the quality of its services. Therefore, the internal auditors are still waiting for a lot from it in the field of quality of its services in its various dimensions.

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