

## **Role of Internal Auditing in Enhancing the Industrial Safety System in Economic Enterprises: A Case Study of ALFA-PIPE National Pipe Manufacturing Company, Ghardaia Branch, Algeria**

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**Abstract:** This paper aims to emphasize the role of internal auditing in enhancing the Industrial Safety and Environmental Protection System (HSE) within the ALFA PIPE National Pipe Manufacturing Company, Ghardaia Branch. To address the research problem, a questionnaire was crafted and distributed to a sample of 60 participants, including managers, employees, and the company's internal auditor with their assistants. After collecting and processing the data using the SPSS software (version 19) and utilizing various statistical tools, the study arrived at several significant conclusions. Findings reveal that internal auditing plays a vital role in improving the industrial safety and environmental management systems of the company. The organization demonstrates compliance with specific requirements of the OHSAS 18000 and ISO 14000 standards at the professional level. Moreover, the company strives to further enhance its commitment by implementing precautionary measures to ensure a safe, hazard-free work environment in the future.

**Keywords:** Industrial Safety, Internal Auditing, Environmental Safety, OHSAS 18000, ISO 14000

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