



# Challenges of Internal Auditing in the Indonesian Government

Mirna Amirya

Accounting Department, Faculty of Economics and Business, Universitas Brawijaya, Jl. MT Haryono 167 Malang, Jawa Timur, Indonesia  
mirna.amirya@ub.ac.id

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## Abstract

There is an essential need for comprehensive research into innovative audit strategies specifically designed to address the persistent challenges faced by internal auditing within Indonesia's government sector. This study delves deeply into these challenges, highlighting the critical role of internal auditing in fostering transparent and accountable financial management across government agencies. By adopting a qualitative research methodology, the study employs a literature review combined with thematic descriptive analysis. The findings from the literature review underscore the indispensable role of internal auditing in improving accountability, transparency, and overall performance of government entities. However, several significant obstacles hinder these benefits. The challenges identified include difficulties in adopting and implementing advanced technology within the audit process, ensuring the independence of internal auditors from the entities they audit, the effectiveness of audits in detecting and preventing corruption, and the ongoing need to enhance the qualifications and training of internal auditors. These challenges are critical as they impact the efficacy of internal audits in fulfilling their role as watchdogs of public funds and as enhancers of public trust. Addressing these issues through targeted research and policy intervention is crucial for advancing the capabilities and impact of internal auditing within the Indonesian government. The study advocates for a strategic focus on developing adaptive audit techniques and training programs that align with the evolving demands of the governmental audit environment.

**Keywords:** internal audit; indonesian government, internal audit challenges

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## INTRODUCTION

Transparent and accountable public financial management is a critical demand in governance. It aims

to enhance public trust and ensure that public resources are utilized effectively and efficiently. One of the

essential mechanisms to achieve this goal is the internal audit function.

Internal audit is an evaluation activity carried out systematically and objectively within public sector organizations, particularly in government. Its role is to assess the effectiveness of financial controls, ensure compliance with regulations, and detect potential fraud. Internal auditors act as an independent “eye” to provide assurance regarding the accuracy of financial reporting and adherence to applicable procedures (Nasution et al., 2019).

Despite the critical role of internal audit in enhancing governmental accountability, various challenges persist in practice. The phenomenon of internal auditing in Indonesia's government sector during the 2019–2024 period highlights numerous dynamics reflecting the complexity and challenges of state financial management. Specifically, recurring findings of internal control weaknesses have revealed systemic gaps in the oversight and management of public funds, often leading to inefficiencies and misallocation of resources. Furthermore, allegations of bribery and fraud have surfaced repeatedly, undermining trust in public institutions and highlighting vulnerabilities in the existing audit frameworks. These issues are

compounded by challenges in improving the quality of internal audits, including limited resources, insufficient training for auditors, and a lack of integration with broader governmental reform initiatives.

The impacts and implications of these challenges are far-reaching. Weak internal controls and pervasive corruption not only hinder the effectiveness of governance but also diminish public confidence in the government's ability to manage state finances transparently. Efforts to address these issues have included various reform initiatives aimed at strengthening the independence and capability of internal audit functions. However, these measures often fall short due to the complexity of implementing systemic changes within entrenched bureaucratic structures.

Given these persistent challenges, there is an urgent need for research into innovative audit strategies that can enhance the effectiveness of internal audits while addressing the unique contextual factors of Indonesia's governmental framework. Such research should focus on developing adaptive approaches that incorporate advanced technologies, capacity-building programs, and robust monitoring mechanisms to mitigate risks and promote accountability. Addressing

these issues is essential to ensuring more effective internal audits and fostering a culture of transparency and accountability within public sector management.

From 2019 to 2022, the Audit Board of the Republic of Indonesia (BPK RI) consistently identified various weaknesses in internal controls within government agencies. BPK RI reports identified recurring issues, indicating systemic problems in state financial governance. These findings covered weaknesses in budget and financial management, internal control systems, state asset management, financial reporting and accountability, as well as program supervision and monitoring (BPK RI, Summary of Audit Results, Semester II, 2022). These findings point to systemic issues that require serious attention to improve public financial management.

Based on these phenomena, this study aims to describe the challenges of internal audit in the Indonesian government using a literature review approach. Several previous studies have partially addressed the challenges of internal audit, such as those conducted by Kamal (2022), Permatasari et al. (2021), Hakim & Suryatimur (2022), and Sipayung & Morasa (2022). Unlike previous research, the novelty of this study lies in its comprehensive description of the

challenges of internal auditing in the government sector, particularly in Indonesia. The contribution of this research is to serve as a reference and consideration for government organizations in designing and implementing internal audits to enhance their utility and improve organizational performance in achieving their goals.

## **LITERATURE REVIEW**

### **Internal Audit**

Internal audit has a significant role in ensuring the quality of financial reporting by providing a thorough review and assessment of financial activities and controls. In Indonesia, various professional organizations oversee internal auditors, such as The Institute of Internal Auditors Indonesia Chapter, the Forum for Communication of Internal Audit Units of State-Owned and Regional-Owned Enterprises (BUMN/BUMD), and others (Nasution et al., 2019). Below are some key aspects of internal auditing (Nurasik and Dewi, 2019):

#### *Objectives and Responsibilities*

The objectives, authority, and responsibilities of internal audit activities must be formally defined in an internal audit charter. This charter should align with the Mission of Internal Auditing and the mandatory

elements of the International Professional Practices Framework, such as the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the Standards, and the Definition of Internal Auditing.

### *Types of Audits*

Internal audits encompass various types, including compliance audits, performance audits, and financial audits. Compliance audits ensure that entities adhere to all relevant regulations and policies. Performance audits evaluate the efficiency and effectiveness of programs and operations. Financial audits examine the accuracy and reliability of financial reports.

### **Government Sector**

The government sector refers to entities that provide services and goods funded by the State Budget (APBN) or Regional Budget (APBD). It has distinctive characteristics that set it apart from the private sector in terms of objectives, operational mechanisms, and accountability. Below are the key characteristics of the government sector:

#### *Nonprofit Motive:*

The government sector does not operate with the aim of making profits

like the private sector. Its primary objective is to deliver public services and achieve overall societal welfare (Mardiasmo, 2018).

#### *Policy-Driven Budgeting:*

Budgeting in the government sector is heavily influenced by public policies set by the government and parliament. Budget allocations are often based on policy priorities determined through political processes (Mahmudi, 2019).

#### *Public Accountability:*

The government is accountable to the public for the use of resources and the implementation of programs. Transparency and accountability are fundamental principles upheld in managing this sector (Harun, 2020).

#### *Use of Public Funds:*

The financial resources used by the government sector come from taxes and other public revenue sources. Consequently, these funds must be managed with a high level of integrity to ensure they are utilized in the public's best interest (Bastian, 2019).

#### *Strict Regulation:*

The operations of the government sector are governed by strict regulations, including rules on financial management, administrative

procedures, and the delivery of public services (Sutrisno, 2020).

*Consensus-Based Decision-Making:*

Decision-making in the government sector often involves various stakeholders and must go through public consultations and political deliberations. This process can be slower compared to the private sector (Bastian, 2021).

*Focus on Equity and Distribution:*

Policies in the government sector are frequently based on principles of equity and distribution, with the government responsible for ensuring that resources and benefits are fairly distributed across all segments of society (Rahmat, 2020).

**Internal Audit in the Public Sector**

Internal audit in the public sector refers to audit activities conducted by internal audit units within public sector organizations. Internal auditors in the public sector play a crucial role in ensuring that resources are managed efficiently and in compliance with applicable regulations. The results of internal audits can be utilized internally for improvements and externally for evaluations (Nasution et al., 2019). Furthermore, public sector internal auditors contribute to fostering orderly and

compliant state financial management in accordance with prevailing laws and regulations.

The key aspects of internal audits in the public sector are as follows (Rahmawati & Supri, 2019):

*Transparency and Accountability*

Internal audits in the public sector aim to enhance transparency and accountability in state financial management. This is critical to ensuring that public funds are used for their intended purposes and in compliance with relevant regulations.

*Compliance with Regulations*

Public sector internal auditors must ensure that all audited activities and transactions comply with applicable laws and regulations. This includes financial regulations, administrative rules, and government policies.

*Evaluation of Effectiveness and Efficiency*

Internal audits in the public sector also focus on evaluating the effectiveness and efficiency of government programs and activities. The goal is to ensure that public resources are utilized optimally and deliver maximum benefits to the community.

## **Characteristics of Public Sector Internal Audits**

In addition, public sector internal audits have specific characteristics, including the following (Rahmawati & Supri, 2019):

### *Systematic Audit Cycle*

The internal audit cycle in the public sector begins with audit planning, followed by audit execution, meetings with auditees to gather feedback, and concluding with audit reports that require follow-up improvements based on audit recommendations.

### *Specialized Knowledge and Skills*

Public sector internal auditors must possess knowledge and skills relevant to their duties. This includes a deep understanding of applicable laws and regulations, as well as the ability to identify and assess risks.

### *Strict Professional Standards*

Public sector internal auditors must adhere to strict professional internal audit standards. These include maintaining integrity, professionalism, and the ability to conduct audits objectively and free from external influences.

### *Monitoring and Follow-Up*

A key characteristic of public sector internal audits is monitoring

and follow-up on audit findings. Internal auditors must ensure that recommended improvements are effectively implemented by the audited entities.

## **METHOD**

### **Type of Research**

This research is a qualitative study utilizing a library research approach, which leverages books, journal articles, government reports, and other relevant literature as its primary sources (Hadi, 1995:3). The selection of sources followed a rigorous methodological process to ensure relevance and credibility. Sources were chosen based on their academic validity, publication recency, and direct relevance to the themes of internal auditing and governmental accountability, thereby strengthening the trustworthiness of the research findings.

The type of research employed is qualitative, aiming to produce information in the form of descriptive records and data contained in the analyzed texts (Mantra, 2008:30). This study applies a thematic descriptive analysis approach. Descriptive analysis provides a clear, objective, systematic, and analytical explanation of a phenomenon, while thematic analysis is a method used to identify, analyze, and report patterns (themes)

within data. This method organizes and describes datasets in detail or comprehensively (Braun & Clarke, 2006). Thematic analysis is widely recognized for its applicability in analyzing qualitative data, involving the systematic identification of themes or patterns that emerge throughout the dataset (Nowell et al., 2017).

In this study, the thematic descriptive analysis was employed to identify, analyze, and report patterns (themes) related to the challenges of internal auditing in the Indonesian government. The analysis was conducted systematically, beginning with an initial familiarization of the data, followed by the generation of codes, searching for themes, reviewing themes, defining and naming themes, and producing the final report. This rigorous approach ensured a comprehensive and nuanced understanding of the data, highlighting key challenges and their implications for improving internal audit practices in Indonesia.

### **Data Sources**

As a library research study, the data sources utilized in this research consist of articles and research journals relevant to identifying the challenges of internal auditing in the Indonesian government. Research

articles were collected from Google Scholar.

### **Data Collection Method**

In library research, the data collection method involves selecting, retrieving, presenting, and analyzing library-based data. The data sources for this research require philosophical and theoretical processing. The library research conducted here excludes empirical testing (Muhadjir, 1998:159). The data presented are textual, requiring processing to make them concise and systematic (Muhadjir, 1998:29).

To ensure the validity and scholarly value of the research, specific criteria were applied in selecting data sources. These criteria included the academic credibility of the publication, the relevance of the content to the research objectives, and the publication's recency to ensure up-to-date insights. Priority was given to peer-reviewed journal articles, authoritative books, and credible government reports that directly address the challenges of internal auditing in the Indonesian government.

The process of critical appraisal involved an in-depth evaluation of each source's theoretical framework, methodology, and findings to ensure they contribute meaningfully to the

study's objectives. Data collection involved gathering articles and research journals on the challenges of internal auditing in the Indonesian government, which were then selected, critically appraised, presented, analyzed, and processed into a concise and systematic form. This approach ensured that only high-quality and relevant data were included in the study, enhancing the robustness of the findings.

### **Data Analysis Techniques**

Analysis is a series of simple efforts to develop and process research data into a simplified framework (Zed, 2004:70). The collected data are then analyzed to extract information. Thematic descriptive analysis involves an initial step of collecting the required data, followed by classification and description based on themes.

Thematic descriptive analysis is an approach used in qualitative research to identify, analyze, and report patterns (themes) within data. This approach structures qualitative data into a more organized format, facilitating researchers in understanding and communicating their findings.

Here are the steps for conducting thematic descriptive analysis in this study:

- 1) Reading and familiarizing with the data: The researcher reads the data repeatedly to understand its content.
- 2) Coding the data: The data is divided into relevant segments and assigned codes that reflect specific aspects of the data.
- 3) Identifying themes: Themes are meaningful patterns in the data that capture something significant related to the research questions. Themes can be identified through an in-depth analysis of the created codes.
- 4) Reviewing themes: The identified themes are reviewed and refined to ensure their relevance and clarity in capturing important aspects of the data.
- 5) Defining and naming themes: Each theme is clearly defined and given a name that reflects the essence of the theme.
- 6) Writing the report: The results of the thematic analysis are documented in a report that describes the themes and provides supporting data evidence for each theme.

## **RESULTS AND DISCUSSION**

### **Implementation of Internal Audit in the Indonesian Government**

The implementation of internal audits in the Indonesian government



sector has undergone significant development, particularly since the reform era in 1999. Various professional internal audit organizations have been established in Indonesia, such as The Institute of Internal Auditors Indonesia Chapter, the Forum Komunikasi Satuan Pengawasan Intern BUMN/BUMD, among others. These organizations play a crucial role in enhancing the quality and professionalism of internal auditors in the public sector (Nasution et al., 2019). Reforms in the government sector have introduced a legal framework supporting better internal audit practices. Internal auditors are required to understand and apply the International Professional Practices Framework (IPPF) issued by the Institute of Internal Auditors (IIA) (Utary & Ikbali, 2014).

The implementation of internal audits involves several critical aspects (Nurasik & Dewi, 2020; Rahmawati & Supri, 2019):

a. *Role of Internal Audit*

Internal audits in the government sector ensure that government entities comply with applicable regulations and policies while improving operational efficiency and effectiveness. Services provided include compliance audits, performance audits, and financial audits. Internal audits combat

corruption by enhancing the effectiveness of the internal auditor's function. Internal audits in the Indonesian government are typically conducted by government internal control apparatus (APIP), including the Inspectorates General within various ministries, regional government Inspectorates, and the Financial and Development Supervisory Agency (BPKP). Their functions include audit planning, execution, findings evaluation, and follow-up monitoring. Thus, internal auditors in the government sector are responsible for overseeing the adequacy and effectiveness of internal control systems and ensuring compliance with internal and external regulations (Setiawan & Basuki, 2018). This is crucial to prevent misuse of public funds and improve the quality of financial reporting.

b. *Framework and Standards*

Internal audit implementation in Indonesia is based on Government Regulation No. 60 of 2008 on the Government Internal Control System (SPIP). Additionally, internal audits adhere to standards issued by the Government Accounting Standards Committee (KSAP) and guidelines from the International Professional Practices Framework (IPPF) published

by the Institute of Internal Auditors (IIA).

c. *Independence and Objectivity*

The principles of independence and objectivity are critical in internal audits. Internal auditors must be free from external influences that could compromise their objectivity. They should report to the audit committee of the board, which authorizes their rights and responsibilities through the internal audit charter. Internal auditors must maintain integrity, professionalism, and independence to ensure objective and unbiased audits. Independence and objectivity are foundational principles essential for credible and reliable audit outcomes (Nainggolan & Prabowo, 2019). Auditors should remain free from management pressures or political interests that could influence audit results.

d. *Audit Activity Management*

Managing internal audit activities includes planning, conducting audits, reporting findings, and follow-ups. Methods used may include document reviews, interviews, direct observations, detailed transaction testing, and compliance checks. The Head of Internal Audit must establish policies and procedures to guide internal audit activities, such as audit

scheduling, control testing, and drafting reports containing findings and recommendations for improvement.

e. *Fraud Detection*

Internal auditors in the government sector are also tasked with helping prevent fraud by examining and evaluating the adequacy and effectiveness of internal control systems. They must detect potential fraud and provide solutions to address associated risks.

### **Challenges in Implementing Internal Audits in the Indonesian Government**

The integration of governance, risk, and compliance in the government sector necessitates strengthening internal audit roles through technology use to support effective risk management and sustainable governance. However, the implementation of technology in internal audits faces numerous challenges. Many government agencies encounter inadequate technological infrastructure, such as insufficient hardware, unstable internet networks, and a lack of advanced audit software (Pratama & Sari, 2019). Additionally, many internal auditors lack the technical expertise to utilize advanced technologies like data analytics and

audit software required in the audit process (Wibowo & Sari, 2018). Resistance to change is another significant obstacle, as long-term auditors accustomed to traditional methods often resist adopting new technologies due to discomfort with learning new systems or fear of change (Suhendra & Prawira, 2020). Furthermore, the use of technology in audits involves handling sensitive and confidential data, making data security and privacy critical challenges (Widyastuti & Nuraini, 2021). Poorly integrated information systems in many government agencies also complicate audit processes requiring centralized and comprehensive data access (Pratama & Sari, 2019). Finally, the costs associated with implementing advanced technologies, including significant upfront investment and ongoing maintenance, pose a challenge for government agencies with limited budgets (Wibowo & Sari, 2018). These findings not only align with previous studies but also highlight barriers unique to Indonesia's context, emphasizing the critical need to address these issues to achieve effective and sustainable audit practices.

The independence of internal auditors is fundamental to ensuring objectivity and integrity in the audit process. However, internal auditors in

government agencies often face political and external pressures, which can compromise audit results (Suhendra & Prawira, 2020). Their close organizational proximity to management may lead to conflicts of interest, reducing their ability to conduct independent audits (Widyastuti & Nuraini, 2021). Additionally, internal auditors frequently lack authority and resources, which limits their scope in conducting comprehensive audits (Wibowo & Sari, 2018). A culture lacking transparency and accountability further hinders their independence (Suhendra & Prawira, 2020), while insufficient protection from threats or intimidation may discourage auditors from reporting actual findings (Widyastuti & Nuraini, 2021). This study expands on previous research by illustrating the interplay between political pressures and organizational culture, highlighting how these factors uniquely shape the auditing landscape in Indonesia. Addressing these challenges through enhanced auditor protection and robust mechanisms to counter external influences is essential for ensuring independent and effective audits.

Internal audits play a critical role in corruption prevention within the government sector, yet their

effectiveness is often hindered by various challenges. Resource constraints, such as limited auditor numbers and budgets, impact their capacity to oversee and detect corruption effectively (Suhendra & Prawira, 2020). Political pressures further undermine audit independence and objectivity (Wibowo & Sari, 2018). Organizational cultures that discourage transparency pose significant barriers to uncovering corruption (Widyastuti & Nuraini, 2021). A lack of transparency or intentional information concealment hinders comprehensive audits (Suhendra & Prawira, 2020). Moreover, the complexity of modern corruption schemes necessitates innovative audit approaches and advanced analytical skills (Widyastuti & Nuraini, 2021). Finally, the lack of follow-up actions on audit findings aimed at deterring corruption remains a significant issue (Wibowo & Sari, 2018). Building on prior research, this study identifies specific gaps in follow-up mechanisms and underscores the need for advanced audit techniques tailored to detect complex corruption schemes. These findings emphasize the importance of a holistic approach to enhancing audit effectiveness, including addressing resource constraints and fostering a culture of transparency.

Improving the qualifications and training of internal auditors is another critical area. Many government agencies allocate insufficient budgets for internal auditor training (Suhendra & Prawira, 2020). Available training programs often lack relevance to the specific needs of public sector auditors (Wibowo & Sari, 2018), while varied qualification standards across agencies create gaps in auditors' knowledge and skills (Widyastuti & Nuraini, 2021). Barriers to professional certification programs, such as high costs and information gaps, limit opportunities for professional growth (Pratama & Sari, 2019). Moreover, auditors may lack motivation for skill improvement due to rigid bureaucratic systems (Suhendra & Prawira, 2020). Continuous learning programs are often poorly implemented, resulting from inadequate planning and management support (Widyastuti & Nuraini, 2021). This study reaffirms earlier findings and highlights the urgent need for tailored training programs that address these challenges. Recommendations include increasing budget allocations for training, standardizing qualifications, and implementing structured continuous learning initiatives.

## **CONCLUSION, IMPLICATION, AND LIMITATION**

This study rigorously examines the challenges of internal auditing within the Indonesian government, focusing on how these audits contribute to and influence governance. Internal audits are recognized as a pivotal mechanism in enhancing the accountability, transparency, and overall performance of government agencies. The study, grounded in a comprehensive literature review, uncovers that while internal audits are instrumental in ensuring proper governance, their implementation is fraught with numerous obstacles.

Key challenges identified include the adoption and integration of technology in internal auditing processes. Technological advancements can significantly streamline and enhance the auditing process, yet their integration is often slow and fraught with difficulties in public sector settings. Another significant hurdle is maintaining the independence of internal auditors. Ensuring that auditors remain independent from the entities they audit is crucial for unbiased reporting and effectiveness but is often compromised by organizational politics and insufficient regulatory frameworks.

Moreover, the effectiveness of internal audits in preventing corruption is questioned within the study. While audits are designed to detect and prevent malpractices, their actual efficacy in curbing corruption varies, influenced by the auditors' authority, resources, and the prevailing organizational culture. Additionally, the qualifications and training of internal auditors also pose a challenge. The evolving nature of fraud and corruption requires continuous learning and adaptation, yet training programs often do not meet the necessary standards to equip auditors with the latest tools and knowledge.

A noted limitation of this study is its focus solely on Indonesia, without a comparative analysis with other regions or countries. This restricts the ability to benchmark against global best practices or to understand contextual differences that might enhance internal audit implementation. Future research could significantly benefit from comparative studies that examine how internal audits are implemented in different governmental contexts, both within Southeast Asia and globally. Such studies could identify best practices and innovative strategies that could be adapted to enhance the

effectiveness of internal audits in Indonesia's public sector.

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