

Evaluating the Effectiveness and Challenges of Implementing Policy Number 19 of 2009 on Audit Quality Control at the Pesawaran Regency Inspectorate

Nadya Tiarani Fadillah¹
Raiyan Maulana²
Puput Putri Sari³
Ida Farida⁴
Elip Helden⁵

¹²³⁴⁵Pascasarjana Universitas Bandar Lampung
Jl. ZA Pagar Alam No.89, Labuhan Ratu, Kedaton, 35142, Bandar Lampung,
Indonesia

e-mail:

ida.farida@ubl.ac.id

Abstract

This study investigates the challenges and effectiveness of implementing Policy Number 19 of 2009, which outlines guidelines for quality control of audits by the Internal Government Supervisory Apparatus (APIP), at the Pesawaran Regency Inspectorate. Despite the policy's design to standardize audit practices and enhance oversight quality, its implementation faces significant obstacles. Utilizing a qualitative methodology with descriptive analysis, the research involved direct interviews with key informants, including the Head of the Pesawaran Regency Inspectorate, and field observations. The findings reveal critical issues: inadequate communication channels that distort policy application, inconsistencies in auditors' attitudes due to insufficient professional development, and inefficiencies in human resource management and bureaucratic processes. The study concludes that to improve policy implementation, the Inspectorate must enhance communication, establish regular training programs, refine human resource management, and streamline bureaucratic procedures. Addressing these factors is essential for strengthening governance practices and boosting public trust in government oversight.

Keywords: Policy Implementation; Quality Control; Internal Government Supervisory Apparatus; Auditing; Governance Practices.

Introduction

The profession of auditing has evolved in response to the growing public demand for transparency, accountability, and the establishment of an independent communication mechanism between economic entities and their stakeholders (Ahmad et al., 2023; Marijani & Jarbandhan, 2022; Osim & Umoffong, 2020). In both the private and public sectors, auditors play a critical role in providing objective evaluations of financial statements and operational procedures, which are essential for informed decision-making by stakeholders (Franczak, 2019; Rinaldy et al., 2024; Shbeilat, 2018; Zhelev, 2020). In public administration, the role of auditors extends beyond financial oversight; it is integral to ensuring that governmental operations are conducted efficiently, effectively, and in alignment with national objectives (Assakaf et al., 2018; Mattei et al., 2021; Rulashe & Ijeoma, 2022). The auditor's function, therefore, is not merely about compliance but also about fostering trust in

public institutions and enhancing the overall governance framework (Alwardat & Basheikh, 2017; Amaechi & Chinedu, 2017; Asaolu et al., 2016; Sabila & Alam, 2024). In Indonesia, the establishment of the Internal Government Supervisory Apparatus reflects a strategic initiative to bolster governance through systematic and professional supervision (Kamal & Nasarudin, 2020; Labolo & Indrayani, 2019; Yani et al., 2021). Internal Government Supervisory Apparatus role is to ensure that government practices adhere to the principles of good governance and maintain the integrity of public administration (Farida et al., 2018; Maulina & Kartikasari, 2021; Sumar et al., 2022; Zheng & Fu, 2020). This initiative aligns with global trends where internal audit functions within public sector organizations are increasingly recognized as vital components of governance, risk management, and internal control systems (Amaechi & Chinedu, 2017; Mufidah & Herawaty, 2023; Mulyana, 2023).

However, despite the strategic importance of Internal Government Supervisory Apparatus, there is a noticeable gap between the intended outcomes of its establishment and the actual results on the ground, particularly at the regional level (Hayati & Yulianto, 2021; Islah et al., 2022; Sellami & Gafsi, 2019). In Pesawaran Regency, for instance, the implementation of Policy Number 19 of 2009, which provides guidelines for the quality control of audits conducted by Internal Government Supervisory Apparatus, has encountered significant challenges. While the policy was designed to standardize audit practices and enhance the quality of oversight, the effectiveness of its implementation has been compromised by several factors. Chief among these is the inadequate consideration of auditor competencies during the appointment and placement of Internal Government Supervisory Apparatus personnel (Grassa et al., 2022; Hill & Plimmer, 2024; Mudau, 2022). The practice of assigning audit responsibilities to personnel who lack specialized auditing skills has led to a situation where the intended rigor of the audit process is not fully realized (Malik & Verawati, 2015; Waters & Ahmed, 2020).

Moreover, the deficiency in relevant competencies is exacerbated by insufficient training and professional development opportunities for auditors within the Inspectorate ((Khalid et al., 2020; Rahayu et al., 2020; Ximenes & Guntur, 2023). Without continuous capacity building, auditors struggle to keep up with the evolving demands of their role, particularly in an environment where the expectations for public sector accountability are continually increasing (Lee et al., 2016; Ratmono & Darsono, 2022). This shortfall has led to a less conducive work environment, where the effectiveness of government oversight is undermined by gaps in both skills and motivation among audit personnel (Ellul & Scicluna, 2022; Haposan & Wayan Gede Supartha, 2023; Parker et al., 2018).

The literature on public sector audit implementation in Indonesia, particularly regarding the Internal Government Supervisory Apparatus framework, has predominantly focused on its establishment and theoretical underpinnings (Andrianto et al., 2021; Barusman, 2019; Basri et al., 2016; Purwaningrum & Purnomo, 2024). However, there is a significant gap in empirical studies that critically assess the implementation challenges of specific policies like Policy Number 19 of 2009,

especially at the regional level where these policies are intended to be operationalized. While there have been some studies on the effectiveness of APIP at the national level, the regional disparities in implementation and the factors contributing to these gaps have not been sufficiently explored.

This study seeks to fill this research gap by focusing on the practical challenges encountered in the implementation of Policy Number 19 of 2009 at the Pesawaran Regency Inspectorate. Specifically, the study aims to achieve two key objectives. First, it will assess the current state of policy implementation by examining how the guidelines for quality control of audits are being applied in practice. Second, it will identify and analyze the factors that either support or hinder the effective implementation of this policy. By addressing these objectives, the study will contribute to a deeper understanding of the barriers to effective public sector auditing in Indonesia and offer insights that could inform future policy adjustments and capacity-building initiatives.

Materials and Methods

This research adopts a qualitative methodology with a descriptive analysis approach. The qualitative method is chosen to explore and provide an in-depth understanding of the implementation of Policy Number 19 of 2009 at the Pesawaran Regency Inspectorate. Data were collected through direct interviews with key informants, including the Head of the Pesawaran Regency Inspectorate, and through observations in the field. These methods were selected to capture the nuances of policy implementation that quantitative methods might overlook (Ma'rif et al., 2020; Tama et al., 2021; Toni et al., 2022).

The rationale behind this approach lies in its ability to provide a comprehensive evaluation of the policy's effectiveness by examining the communication processes, the attitudes and dispositions of the implementers, the quality of human resources, and the bureaucratic structure within the Inspectorate (Barusman & Habiburrahman, 2022; Benjamin et al., 2018; Blaser Mapitsa & Chirau, 2019). This methodological approach ensures the validity and reliability of the findings by allowing for a critical evaluation of the policy implementation process, as observed and reported by those directly involved (Uddin et al., 2016; Weissbrodt et al., 2018).

Results and Discussion

Effective communication is essential for the successful implementation of any policy, and this is particularly true for Policy Number 19 of 2009 at the Pesawaran Regency Inspectorate. However, the study revealed significant challenges in the flow of information within the organization. Despite the policy's clear mandate for strict adherence to quality control guidelines, the complexity of internal communication often results in discrepancies between what is conveyed and what is actually practiced. Interviews with auditors indicated that while they are aware of the Quality Control Guidelines for Audits by Internal Government Supervisory Apparatus as outlined in the policy, the practical application of these guidelines varies considerably. This inconsistency highlights a gap between knowledge and practice,

suggesting that although communication channels exist, they are not fully effective in ensuring uniform understanding and implementation of the policy across all organizational levels.

The disposition and attitudes of the auditors also play a crucial role in the policy's implementation. The study found that although most auditors at the Pesawaran Regency Inspectorate exhibit a generally positive attitude toward their duties, there are notable inconsistencies in how these attitudes translate into actual practice. The Head of the Inspectorate noted that while auditors understand the importance of adhering to the policy, the lack of continuous training and professional development has resulted in varying levels of commitment and execution. This discrepancy can be attributed to the absence of a comprehensive understanding of the policy and the standards it establishes. Even when auditors are inclined to follow the rules, the lack of regular reinforcement through training and clear directives leads to uneven policy implementation. This finding underscores the critical need for ongoing professional development to ensure that auditors not only understand the policy but also possess the practical skills necessary to implement it effectively.

Human resources emerged as a significant factor influencing the success of policy implementation. The study found that the Pesawaran Regency Inspectorate faces considerable challenges in this area, primarily due to the lack of adequately trained and competent auditors. The appointment of auditors without the necessary auditing background has been a major obstacle to effective policy implementation, leading to suboptimal performance. While some auditors have shown improvement after receiving training, the overall level of expertise within the Inspectorate remains below the required standard. This situation is further exacerbated by the insufficient number of auditors, which places additional strain on those who are qualified, resulting in burnout and decreased productivity. To address these issues, the study suggests a more rigorous selection process for auditors and the introduction of regular training programs to enhance their skills and knowledge. Additionally, there is a need for better resource allocation to ensure that auditors are equipped with the tools and support necessary to perform their duties effectively.

The bureaucratic structure within which the policy is implemented also significantly impacts its success or failure. While the Pesawaran Regency Inspectorate has a well-defined bureaucratic structure as outlined in local regulations, the study identified inefficiencies that hinder effective policy implementation. One of the key issues is the rigidity of bureaucratic processes, which often leads to delays and reduces the flexibility needed to adapt to specific challenges related to audit quality control. Furthermore, the hierarchical nature of the organization sometimes results in a lack of accountability, with responsibilities being fragmented across different units. To improve policy implementation, the study suggests that the Inspectorate consider streamlining its bureaucratic processes and enhancing coordination between different units. This could involve revising the existing structure to reduce redundancy and improve the flow of information and decision-making processes, thereby enabling a more responsive and effective implementation of Policy Number 19 of 2009.

Discussion

The findings of this study reveal several critical factors that impact the effective implementation of Policy Number 19 of 2009 concerning the Guidelines for Quality Control of Audits by APIP at the Pesawaran Regency Inspectorate. These factors include communication processes, the disposition and attitudes of implementers, the quality of human resources, and the bureaucratic structure within the organization. Each of these elements plays a pivotal role in determining the success or failure of the policy's application, and their interplay sheds light on the broader challenges of public sector audit implementation in a regional context.

Communication Challenges and Their Impact

Effective communication is foundational to any policy implementation, as it ensures that all members of an organization understand their roles and responsibilities in relation to the policy (Yani et al., 2021). However, the study uncovered significant communication challenges within the Pesawaran Regency Inspectorate, particularly in the flow of information. Despite the policy's clear guidelines, there is a notable gap between the information that is communicated and how it is understood and applied by the auditors (Rulashe & Ijeoma, 2022).

This discrepancy can be attributed to several factors. First, the complexity of information flow within the organization likely stems from hierarchical communication channels that may not be fully transparent or efficient (Amaechi & Chinedu, 2017). In a bureaucratic environment, information can become distorted or diluted as it passes through multiple levels of authority, leading to misunderstandings or incomplete implementation of directives. Second, the lack of a robust feedback mechanism may hinder auditors from clarifying doubts or seeking further guidance on the application of the policy. Without effective two-way communication, discrepancies between the policy's intent and its execution are inevitable (Mattei et al., 2021).

The impact of these communication challenges is profound. When auditors are unclear about the guidelines or receive inconsistent information, their ability to conduct audits in accordance with the policy is compromised (Assakaf et al., 2018). This not only undermines the quality of the audits but also erodes trust in the audit process, both within the organization and among external stakeholders. Therefore, improving communication channels—ensuring clarity, consistency, and openness—is essential to bridging the gap between policy knowledge and practice.

Disposition and Attitudes: The Role of Continuous Professional Development

The attitudes and dispositions of auditors are critical to the successful implementation of audit policies (Ahmad et al., 2023). The study found that while many auditors at the Pesawaran Regency Inspectorate exhibit a positive attitude towards their duties, this does not always translate into consistent action. This inconsistency can be largely attributed to the lack of continuous professional development and training (Osim & Umoffong, 2020).

Attitudes alone are insufficient for effective policy implementation; they must be coupled with a deep and comprehensive understanding of the policy and the

practical skills required to apply it (Mulyana, 2023). The study highlights a significant gap in this area, with auditors often lacking the necessary reinforcement and skill enhancement that continuous training provides (Maulina & Kartikasari, 2021). Without regular professional development, even the most well-intentioned auditors may struggle to keep up with the evolving demands of their role, leading to uneven policy implementation.

This finding suggests that ongoing professional development should be a priority for the Inspectorate (Labolo & Indrayani, 2019). Regular training programs, workshops, and seminars not only enhance the auditors' skills but also reinforce their understanding of the policy's objectives and their role in achieving them. Additionally, continuous learning opportunities can help maintain high levels of motivation and commitment among auditors, ensuring that their positive attitudes are consistently reflected in their actions (Amaechi & Chinedu, 2017).

Human Resources: The Need for Competency and Capacity Building

The quality of human resources is another critical factor influencing the effectiveness of policy implementation (Mudau, 2022). The study revealed that the Pesawaran Regency Inspectorate faces significant challenges in this area, particularly regarding the competency and capacity of its auditors (Grassa et al., 2022). Many auditors were appointed without the necessary auditing background, leading to a mismatch between their qualifications and the demands of their roles (Waters & Ahmed, 2020).

This situation is further exacerbated by the insufficient number of auditors, which places additional strain on those who are qualified (Khalid et al., 2020). The resulting burnout and decreased productivity among these auditors highlight the unsustainable nature of the current human resource strategy (Parker et al., 2018). Moreover, the lack of adequately trained auditors has a direct impact on the quality of audits conducted, as auditors without the appropriate skills and knowledge are less likely to identify and address critical issues during the audit process (Zheng & Fu, 2020).

To address these challenges, the study suggests the need for a more rigorous selection process for auditors, ensuring that only individuals with the requisite skills and qualifications are appointed (Sumar et al., 2022). In addition to improving the selection process, there should be a concerted effort to enhance the capacity of existing auditors through targeted training programs (Rahayu et al., 2020). By investing in the professional development of its auditors, the Inspectorate can significantly improve the quality of its audits and, by extension, its overall governance practices (Ximenes & Guntur, 2023).

Bureaucratic Structure: The Need for Flexibility and Accountability

The bureaucratic structure within which a policy is implemented can either facilitate or hinder its success (Franczak, 2019). In the case of the Pesawaran Regency Inspectorate, the study identified inefficiencies within the bureaucratic structure that impede effective policy implementation (Shbeilat, 2018). These inefficiencies are primarily related to the rigidity of bureaucratic processes and the hierarchical nature

of the organization (Rulashe & Ijeoma, 2022).

Rigid bureaucratic processes often lead to delays in decision-making and reduce the flexibility needed to adapt to specific challenges that arise during the audit process (Mattei et al., 2021). This rigidity can be particularly problematic in a dynamic environment where the ability to respond quickly to emerging issues is crucial (Hill & Plimmer, 2024). Furthermore, the hierarchical nature of the organization sometimes results in a fragmentation of responsibilities, where accountability is diffused across different units, leading to a lack of clear ownership over tasks and outcomes (Alwardat & Basheikh, 2017).

The study suggests that to improve the implementation of Policy Number 19 of 2009, the Inspectorate should consider streamlining its bureaucratic processes. This could involve revising the existing structure to reduce redundancy and improve the flow of information and decision-making processes. Enhancing coordination between different units within the organization is also crucial to ensure that all aspects of the policy are implemented effectively and that any issues that arise are addressed promptly and efficiently.

In addition to streamlining processes, there is a need to reinforce accountability within the organization. Clear lines of responsibility should be established, ensuring that each unit and individual within the Inspectorate is accountable for their role in the audit process. By promoting a culture of accountability, the Inspectorate can ensure that all staff members are committed to the effective implementation of the policy and that any deviations from the policy are swiftly identified and corrected.

The study's findings highlight the complex interplay of communication, human resources, attitudes, and bureaucratic structure in the implementation of Policy Number 19 of 2009 at the Pesawaran Regency Inspectorate. Each of these factors presents both challenges and opportunities for improving the policy's effectiveness. To move forward, the Inspectorate must address the identified gaps through targeted interventions, such as enhancing communication channels, providing continuous professional development, improving human resource management, and streamlining bureaucratic processes. By doing so, the Inspectorate can enhance its capacity to conduct high-quality audits, thereby contributing to better governance and increased public trust in government oversight mechanisms.

Conclusion

The study examined the implementation of Policy Number 19 of 2009 regarding the Guidelines for Quality Control of Audits by Internal Government Supervisory Apparatus (APIP) at the Pesawaran Regency Inspectorate, revealing several key issues. Although the policy has been partially enacted, its effectiveness is undermined by challenges in communication, inconsistencies in auditor attitudes, inadequate human resources, and bureaucratic inefficiencies. Specifically, the study highlights significant communication barriers that impede the clear dissemination and application of the policy, resulting in discrepancies between communicated guidelines and actual practices. Moreover, the auditors' positive dispositions are not consistently reflected in their work due to a lack of ongoing professional

development and training, which contributes to uneven policy implementation. The human resources aspect also presents challenges, as many auditors lack the necessary qualifications and experience, exacerbating issues related to policy execution and leading to burnout among the qualified staff. Furthermore, inefficiencies within the bureaucratic structure, such as rigid processes and fragmented responsibilities, hinder effective policy enforcement. To address these problems, the study recommends enhancing internal communication to ensure uniform understanding of the policy, instituting regular training programs to bolster auditors' skills, improving human resource management through better selection and support for auditors, and streamlining bureaucratic processes to reduce inefficiencies and enhance coordination. By implementing these recommendations, the Pesawaran Regency Inspectorate can improve the execution of Policy Number 19 of 2009, thereby strengthening governance practices and increasing public trust in governmental oversight.

References

- Ahmad, R. A. R., Yatim, N. H. M., & Othman, A. M. A. (2023). Factors influencing student performance in the introductory cost and management accounting course. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 13(2), 913–925. <https://doi.org/10.6007/IJARAFMS/v13-i2/18064>
- Alwardat, Y. A., & Basheikh, A. M. (2017). The Impact of Performance Audit on Public Administrations in Saudi Arabia: An Exploratory Study. *International Journal of Business and Management*, 12(12), 144–157. <https://doi.org/10.5539/ijbm.v12n12p144>
- Amaechi, E., & Chinedu, E. (2017). An Empirical Examination of Challenges Faced by Internal Auditors in Public Sector Audit in South-Eastern Nigeria. *Asian Journal of Economics, Business and Accounting*, 3(2), 1–13. <https://doi.org/10.9734/AJEBA/2017/33944>
- Andrianto, N., Sudjali, I. P., & Karunia, R. L. (2021). Assessing the development of performance audit methodology in the supreme audit institution: The case of Indonesia. *Jurnal Tata Kelola Dan Akuntabilitas Keuangan Negara*, 7(1), 19–37. <https://doi.org/10.28986/jtaken.v7i1.554>
- Asaolu, T. O., Adedokun, S. A., & Monday, J. U. (2016). Promoting Good Governance through Internal Audit Function (IAF): The Nigerian Experience. *International Business Research*, 9(5), 196–204. <https://doi.org/10.5539/ibr.v9n5p196>
- Assakaf, E. A., Samsudin, R. S., & Othman, Z. (2018). Public Sector Auditing and Corruption: A Literature Review. *Asian Journal of Finance & Accounting*, 10(1), 227. <https://doi.org/10.5296/ajfa.v10i1.13029>
- Barusman, A. R. P. (2019). The effect of security, service quality, operations and information management, reliability & trustworthiness on e-loyalty moderated

- by customer satisfaction on the online shopping website. *International Journal of Supply Chain Management*, 8(6), 586–594.
- Barusman, A. R. P., & Habiburrahman, H. (2022). The role of supply chain management and competitive advantage on the performance of Indonesian SMEs. *Uncertain Supply Chain Management*, 10(2), 409–416.
- Basri, H., Fahlevi, H., & Hastati, S. (2016). Do Internal Government Auditors (Always) Follow Audit Standards? A Case Study in Government Internal Auditor Office Chapter Aceh. *Jurnal Ilmiah Administrasi Publik*, 2(2), 148–154. <https://doi.org/10.21776/ub.jiap.2016.002.02.8>
- Benjamin, L. M., Voida, A., & Bopp, C. (2018). Policy fields, data systems, and the performance of nonprofit human service organizations. *Human Service Organizations: Management, Leadership & Governance*, 42(2), 185–204. <https://doi.org/10.1080/23303131.2017.1422072>
- Blaser Mapitsa, C., & Chirau, T. J. (2019). Institutionalising the evaluation function: A South African study of impartiality, use and cost. *Evaluation and Program Planning*, 75, 38–42. <https://doi.org/10.1016/j.evalprogplan.2019.04.005>
- Ellul, L., & Scicluna, A. (2022). An analysis of the audit expectation gap in the Maltese central government. *Public Money & Management*, 42(4), 262–273. <https://doi.org/10.1080/09540962.2020.1769351>
- Farida, I., Purnomo, A., & Nuzir, F. A. (2018). Development model of public open space in Bandar Lampung City's regional government. *Journal Opcion*, 34, 879–895.
- Franczak, I. (2019). The relations between the quality of financial statements and corporate governance. *International Journal of Management and Economics*, 55(2), 118–126. <https://doi.org/10.2478/ijme-2019-0009>
- Grassa, R., Obaidallah, I., & Hamza, M. (2022). Auditors' Perspective of Audit Quality during the COVID-19 Pandemic: Evidence from the United Arab Emirates. *Indonesian Journal of Sustainability Accounting and Management*, 6(2), 303–313. <https://doi.org/10.28992/ijksam.v6i2.623>
- Haposan, & Wayan Gede Supartha. (2023). Effect of competence and compensation on work motivation: Moderation of performance appraisal. *World Journal of Advanced Research and Reviews*, 19(2), 794–808. <https://doi.org/10.30574/wjarr.2023.19.2.1636>
- Hayati, N., & Yulianto, E. (2021). Efektivitas pelatihan dalam meningkatkan kompetensi sumber daya manusia. *Journal Civics and Social Studies*, 5(1), 98–115.
- Hill, K., & Plimmer, G. (2024). Employee Performance Management: The Impact of Competing Goals, Red Tape, and PSM. *Public Personnel Management*, 53(3), 458–485. <https://doi.org/10.1177/00910260241231371>
- Islah, K., Harimurti, C., & Matyja, M. (2022). The Effectiveness of the Role of Internal

- Control System in the Preparation of Regional Financial Statements. *Ilomata International Journal of Social Science*, 3(1), 402–414. <https://doi.org/10.52728/ijss.v3i1.427>
- Kamal, M., & Nasarudin, N. (2020). The government's internal audit planning strategy in preventing corruption in the procurement sector in the era of disruption. *Asia Pacific Fraud Journal*, 5(1), 11–23. <https://doi.org/10.21532/apfjournal.v5i1.132>
- Khalid, M. K., Agha, M. H., Shah, S. T. H., & Akhtar, M. N. (2020). Conceptualizing Audit Fatigue in the Context of Sustainable Supply Chains. *Sustainability*, 12(21), 1–11. <https://doi.org/10.3390/su12219135>
- Labolo, M., & Indrayani, E. (2019). Bureaucratic Reform and The Challenge of Good Governance Implementation in Indonesia. *International Journal of Kybernology*, 3(2), 25–42. <https://doi.org/10.33701/ijok.v3i2.591>
- Lee, M., Kim, H., Shin, D., & Lee, S. (2016). Reliability and validity of the workplace harassment questionnaire for Korean finance and service workers. *Annals of Occupational and Environmental Medicine*, 28(1), 45. <https://doi.org/10.1186/s40557-016-0133-0>
- Malik, M., & Verawati, N. (2015). Compensation Policy Implementation Of Fuel Oil, In The District Konawe, Southeast Sulawesi Province (Study on Implementation of Direct Cash Assistance). *International Multidisciplinary Conference on Social Sciences (IMCoSS)*, 1, 21.
- Ma'ruf, M. F., Pradana, G. W., & Febriyan Eprilianto, D. (2020). *Study of Village Funding Control at East Java Province Inspectorate Through Village Management Consulting*.
- Mattei, G., Grossi, G., & Guthrie A.M., J. (2021). Exploring past, present and future trends in public sector auditing research: a literature review. *Meditari Accountancy Research*, 29(7), 94–134. <https://doi.org/10.1108/MEDAR-09-2020-1008>
- Maulina, G. A., & Kartikasari, D. (2021). The Role of Internal Audit in Good Corporate Governance Implementation at Politeknik Negeri Batam. *JURNAL AKUNTANSI, EKONOMI Dan MANAJEMEN BISNIS*, 9(1), 1–6. <https://doi.org/10.30871/jaemb.v9i1.2988>
- Mudau, P. (2022). The role of the African Charter on Values and Principles of Public Service and Administration in promoting good governance. *Law, Democracy and Development*, 26, 1–20. <https://doi.org/10.17159/2077-4907/2021/idd.v26.6>
- Mufidah, M., & Herawaty, N. (2023). Prevention of Fraud to Achieve Accountability For Village Fund Management. *Eksis: Jurnal Ilmiah Ekonomi Dan Bisnis*, 14(1), 33–41. <https://doi.org/10.33087/eksis.v14i1.363>
- Mulyana, Y. (2023). Evaluation Of Local Government Property Administration Policies. *AKSELERASI: Jurnal Ilmiah Nasional*, 5(2), 73–81.

<https://doi.org/10.54783/jin.v5i2.717>

- Osim, E., & Umoffong, N. J. (2020). Drivers of Audit Failures: A Comparative Discourse. *International Journal of Innovative Science and Research Technology*, 5(7), 133–138. www.ijisrt.com
- Parker, L. D., Jacobs, K., & Schmitz, J. (2018). New public management and the rise of public sector performance audit. *Accounting, Auditing & Accountability Journal*, 32(1), 280–306. <https://doi.org/10.1108/AAAJ-06-2017-2964>
- Purwaningrum, P., & Purnomo, A. (2024). Analysis of Raw Material Inventory Control in Tofu Business in Wonomarto Village. *International Journal of Economics, Business and Innovation Research (IJEBIR)*, 03(02), 1102–1114.
- Rahayu, S., Yudi, & Rahayu. (2020). Internal auditors role indicators and their support of good governance. *Cogent Business & Management*, 7(1), 1–14. <https://doi.org/10.1080/23311975.2020.1751020>
- Marijani, R., & Jarbandhan, J. (2022). Professionalizing public administration and the impact of performance audit on public organizations in Tanzania. *PanAfrican Journal of Governance and Development (PJGD)*, 3(2), 85–112. <https://doi.org/10.46404/panjogov.v3i2.3941>
- Ratmono, D., & Darsono, D. (2022). Effectiveness of internal audit in local governments: The moderating role of internal and external auditors' relations. *Accounting*, 8(2), 177–186. <https://doi.org/10.5267/j.ac.2021.7.004>
- Rinaldy, W. D., Jerico, I. H., Novan, P. G., Megasari, D., Haninun, H., Dunan, H., & Defrizal, D. (2024). The Effect of Leadership and Employee Competence on Employee Performance at the Regional Staffing Agency of Lampung Province. *Policy and Service Integration*, 1(1), 97–110. <http://journal.ubl.ac.id/index.php/japsi>
- Rulashe, T., & Ijeoma, E. O. C. (2022). An exploration of public accountability and service delivery at the Buffalo City Metropolitan Municipality in the Eastern Cape province, South Africa. *Africa's Public Service Delivery & Performance Review*, 10(1), 1–12. <https://doi.org/10.4102/apsdpr.v10i1.535>
- Sabila, D., & Alam, I. A. (2024). The Influence Of Job Characteristics And Job Placement On Performance Finance Officer At The Highway And Construction Agency Lampung Province. *International Journal of Accounting, Management, Economics and Social Sciences (IJAMESC)*, 2(4), 1329–1339. <https://doi.org/10.61990/ijamesc.v2i4.314>
- Sellami, Y. M., & Gafsi, Y. (2019). Public management systems, accounting education, and compliance with international public sector accounting standards in sub-Saharan Africa. *International Journal of Public Sector Management*, 33(2/3), 141–164. <https://doi.org/10.1108/IJPSM-12-2018-0274>
- Shbeilat, M. K. (2018). The need for audit trinity report to reinforce financial reporting integrity. *Accounting and Finance Research*, 7(4), 184–194. <https://doi.org/10.5430/afr.v7n4p184>

- Sumar, W. T., Ilham, A., & Marhawati, B. (2022). Evaluation of The Government's Internal Quality Control System in the Implementation of Good Governance. *Eduvest - Journal of Universal Studies*, 2(3), 539–553. <https://doi.org/10.59188/eduvest.v2i3.386>
- Tama, E., Khayoni, I., Goodman, C., Ogira, D., Chege, T., Gitau, N., & Wafula, F. (2021). What Lies Behind Successful Regulation? A Qualitative Evaluation of Pilot Implementation of Kenya's Health Facility Inspection Reforms. *International Journal of Health Policy and Management*, 11(9), 1852–1862. <https://doi.org/10.34172/ijhpm.2021.90>
- Toni, H., Rolando, D. M., Yazid, Y., & Rafdeadi, R. (2022). Supervision System in The Effectiveness of Zakat Utilization in Baznas of Bengkulu Province. *AJIS: Academic Journal of Islamic Studies*, 7(1), 141–156. <https://doi.org/10.29240/ajis.v7i1.4328>
- Uddin, B. S., Rahmat, ., Jufri, Muh., & Patarai, M. I. (2016). Bureaucracy Reforms of Public Service: Case Study of Governance Structuring of Passport Issuance System at Class I Makassar Immigration Office. *Mediterranean Journal of Social Sciences*, 7(5), 185–191. <https://doi.org/10.5901/mjss.2016.v7n5p185>
- Waters, R. V., & Ahmed, S. A. (2020). Beyond the spreadsheets: quality project management. *Performance Improvement*, 59(10), 16–29. <https://doi.org/10.1002/pfi.21940>
- Weissbrodt, R., Arial, M., Graf, M., Iff, S., & Giauque, D. (2018). Preventing psychosocial risks at work: An evaluation study of labour inspectorate interventions. *Safety Science*, 110, 355–362. <https://doi.org/10.1016/j.ssci.2018.08.024>
- Ximenes, E., & Guntur, Y. S. (2023). The Influence of the Auditor's Independence, Competence, Integrity, Ethics on the Quality of the Audit with Work Experience as a Variable Moderation in the General Inspection Office of the Timor-Leste State. *JMM17: Jurnal Ilmu Ekonomi Dan Manajemen*, 10(1), 44–52. <https://doi.org/10.30996/jmm17.v10i1.8496>
- Yani, S. A., Khairina, E., Suswanta, S., & Fadhlurrohman, M. I. (2021). Analysis of Mind Patterns and Work Culture in Government of West Pasaman District. *Journal of Government and Civil Society*, 5(1), 63–78. <https://doi.org/10.31000/jgcs.v5i1.3161>
- Zhelev, C. (2020). Corporate governance issues: disclosure and transparency. An interdisciplinary approach. *European Journal of Marketing and Economics*, 3(1), 71–82. <https://doi.org/10.26417/324cum73c>
- Zheng, H., & Fu, Y. (2020). Study on the Improvement of External Supervisory System of Supervision Power. *Proceedings of the 4th International Conference on Culture, Education and Economic Development of Modern Society (ICCESE 2020)*, 603–607. <https://doi.org/10.2991/assehr.k.200316.132>