

**Analysis of the Role of Internal Auditors in Improving Financial Management Accountability
Region: Literature Studies of the Last 5 Years**

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Abstract

This study aims to analyze the role of internal auditors in improving accountability in regional financial management. Internal auditors play a crucial role in ensuring that financial management is conducted transparently, accountably, and in accordance with applicable regulations. This study uses a quantitative approach through a literature review of various previous studies and case studies of related documents. The results indicate that internal auditors function as supervisors, consultants, and advocates in improving financial management accountability. However, the effectiveness of this role is influenced by factors such as auditor independence, human resource qualifications, and support from regional leaders. This study concludes that the role of internal auditors needs to be strengthened to ensure more transparent and accountable regional financial governance.

Keywords: *Internal Auditor, Regional Financial Accountability, Financial Governance, Transparency, Literature Review*

1.1 Introduction

Financial management at the regional level is very important to support the creation of a government that manages its finances well. One of the most important principles in every financial management activity is accountability, because this is a form of government responsibility to the public regarding the use of funds sourced from the community. However, despite this, many local governments still have difficulties in terms of transparency, effectiveness, and compliance with existing regulations in financial management. Audit reports from the Financial Audit Agency often show weaknesses in the internal control system and irregularities in budget implementation. This situation indicates that accountability in regional financial management has not been fully implemented satisfactorily.

In a situation like this, the role of the internal auditor or also known as the Government Internal Supervisory Apparatus (APIP) is very important. Internal auditors must ensure that local financial management is carried out openly, well, and in accordance with the rules. In addition to overseeing things, internal auditors help local leaders create strong control systems and build a responsible work culture. By conducting a good internal audit, the goal is to have better, clearer, and more reliable financial management for the public.

This study seeks to understand how internal auditors help local government financial management to be more accountable, and what things affect how well they do it. This study uses a number-based method with a descriptive and verification approach. These research factors include the role of internal auditors, auditor skills, independence, management support, and local financial accountability. The collected information will be analyzed using multiple linear regression analysis with the help of statistical software, to find out how much the role of internal auditors affects the accountability of regional financial management.

The expected outcome of this study is to obtain tangible evidence of the relationship between how well internal auditors perform their duties and the level of local financial accountability. In addition, this research is also expected to provide useful suggestions for local governments to strengthen the internal audit function so that the financial supervision system becomes more open, efficient, and accountable.

1.1 Problem Formula

1. Does the role of internal auditors affect the accountability of regional financial management?
2. Does the competence of internal auditors affect the accountability of regional financial management?
3. Does the independence of internal auditors affect the accountability of regional financial management?
4. Does management support affect the accountability of regional financial management?
5. How much influence is simultaneously between the role of internal auditors, competence, independence, and management support on the accountability of regional financial management?

1.2 Purpose of the Problem

Based on the formulation of the problem that has been presented, the purpose of writing this article is as follows:

1. Knowing and analyzing the influence of the role of internal auditors on the level of accountability of regional financial management.
2. Analyze the influence of internal auditor competence on the accountability of regional financial management.

3. Analyze the influence of internal auditor independence on the effectiveness of regional financial supervision and accountability.
4. To determine the influence of management support on the success of internal auditors in improving regional financial accountability.
5. Analyze the simultaneous influence of the role of internal auditors, competence, independence, and management support on regional financial management accountability.

1.4 Expected Troubleshooting

The main problem discussed in this article is the low level of responsibility in regional financial management, although many local government financial statements have received a Fair Without Exception (WTP) opinion from the BPK. This indicates that financial accountability does not yet fully describe accountability in performance on the ground. Many regions are still dealing with problems such as weak internal control systems, delays in reporting, and lack of follow-up on auditors' findings. To overcome this problem, there are several steps that can be taken so that regional financial management can be more transparent and accountable.

1. The role of the internal auditor (APIP) needs to be improved. Internal auditors should not only function as an error assessor at the end of the process, but must play a proactive role starting from the initial stage of budget planning and implementation. In this way, the possibility of irregularities can be avoided in advance. In addition, audits should be conducted with a risk-based approach, so that the audit is focused on the areas most vulnerable to irregularities.
2. Improve the ability and professionalism of auditors. Local governments should regularly provide training and support auditors in achieving professional certifications such as QIA or CIA. Auditors who have high competence will be more sensitive to signs of irregularities and can provide accurate advice.
3. Ensure the independence of internal auditors. Often, the results of the audit are not taken further action because the auditor is located within the same structure as the person being audited. Therefore, internal auditors need to have a more independent position and not be influenced by any party so that the results of the audit can be trusted and objective.
4. Utilization of audit technology. Today, technology can provide support for auditors in conducting financial data analysis more quickly and precisely. Through an audit system that uses a digital platform, the audit procedure becomes more effective and clear.
5. Support from regional leaders and the implementation of a quality work culture. Support from leaders is crucial so that audit results are not just recorded. Every finding must be responded to with concrete improvements. In addition, an open, honest, and responsible work culture must be implemented at all levels of government.

CHAPTER II

REVIEW OF THEORIES AND TABLE OF COMPARATIVE RESULTS OF RESEARCH

2.1 Review of relevant theories

From the formulation of the problem, the purpose of the problem and the problem solving expected above, there are several steps that can be taken so that regional financial management can be more transparent and accountable and here are 5 theoretical reviews that can be carried out, including:

1. Theory of the Government Internal Control System (SPIP)

According to *Government Regulation No. 60 of 2008*, Government Internal Control System (SPIP) is an integral process of actions and activities carried out continuously by leaders and all employees to provide adequate confidence in the achievement of organizational goals through effective, efficient activities, reliability of financial statements, asset security, and compliance with laws and regulations. In the context of this research, SPIP is an important foundation for internal auditors to ensure that regional financial management runs according to the principles of good governance and is free from irregularities (Purnayuda & Tjakrawala, 2024).

2. Theory of the Government Internal Supervision Apparatus (APIP)

Based on the guidelines **BPKP** (Financial and Development Supervisory Agency), APIP has the main function as a supervisor, consultant, and catalyst in regional financial management. Internal auditors as part of APIP play a role in maintaining the effectiveness of the internal control system, assessing risks, and providing suggestions for improvements to weaknesses found during the audit. This theory is in line with the findings **Wang, Ferreira, & Yan (2025)** which classifies internal auditors in three main roles: watchdog, consultant, and catalyst, which directly contribute to improving the accountability of public sector organizations.

3. Theory of Good Governance and Public Accountability

Concept *Good Governance* emphasizing the importance of transparency, accountability, and integrity in the management of public resources. Internal auditors play a central role in ensuring that government practices run according to these principles. According to **Nasution & Fitriani (2020)**, the implementation of a strong culture of integrity and transparent oversight mechanisms contribute significantly to improving regional financial accountability. Therefore, internal auditors not only function as auditors, but also as agents of change in realizing a clean and integrity government.

4. Auditor Independence and Professionalism Theory

Independence is the main requirement for internal auditors to be able to carry out their functions objectively and free from pressure from any party. According to **Mulyani & Firmansyah (2020)**, the higher the auditor's independence, the stronger the organization's ability to maintain the integrity and accountability of financial statements. In addition, the professionalism and competence of auditors also affect the effectiveness of audits. **Suryani & Nugroho (2021)** emphasized that improving the competence of internal auditors through training and certification such as QIA, CIA, or CPAP has a significant effect on the effectiveness of supervision and strengthening the internal control system of local governments.

5. Internal Audit Digitization Theory

In the era *Smart Government*, audit digitization is a new approach to strengthen the effectiveness of public supervision. According to **Ahmad & Sari (2024)**, implementation of data- and technology-based audits *Data Analytics* Enabling internal auditors to conduct early detection of irregularities, improve audit efficiency, and expand transparency of regional financial statements. This is in line with the view **Hafidz & Pratama (2022)** which states that digital transformation in public audits can reduce the risk of financial manipulation and speed up the reporting of audit results.

2.2 Comparison Table of the last and most recent 5 years of the year (2020-2024)

Year	Author & Research Title	Method Research	Key Focus	Findings	Implications for Accountability
2020	Rahmawati & Setiawan (2020), <i>The Influence of the Role of Internal Auditors on Transparency Regional Finance</i>	Quantitative (Regression Linear)	Assess the influence of the internal audit function on the transparency of local government financial statements	Internal audit has a significant positive effect on the transparency and reliability of financial statements	Strengthening regional internal control mechanisms
2021	Hidayat (2021), <i>The Effectiveness of Internal Audit in Preventing Fraud in Local Government</i>	Qualitative (Study Case)	Analyze the role of internal audits in fraud detection and prevention	Internal audit effective if supported by the independence and competence of the auditor	Improve the integrity and accountability of financial management
2022	Lestari & Nugroho (2022), <i>Role Regional Inspectorate in Improving Accountability Management Finance</i>	Mixed Method	Assessing the functions of the inspectorate regions as internal auditors of the government	The role of the inspectorate increase Along with strengthening of regulations and supervision BPKP	Increased accountability When the audit results are followed up quickly
2023	Putri et al. (2023), <i>Analysis Competence Internal Auditor and Impact on Public Accountability</i>	Quantitative	Assess the relationship between auditor competence and accountability of public financial statements	Auditor competence and professionalism affect audit quality and public trust	Ongoing training and certification required

2024	Ahmad & Sari (2024), <i>Transformation Digital Internal Audit in the Smart Era Government</i>	Study Literature Methodical	Analyze the application of technology in the internal audit process of local governments	Digitization of audits (data-driven) Increase efficiency, early detection, and transparency	Increased accountability through technology-based reporting systems
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Based on a literature review in the last five years (2020–2024), the role of internal auditors is seen to be increasingly important in increasing the accountability of regional financial management. In 2020, research revealed that internal audits had a positive impact on the transparency of financial statements. In 2021, it was proven that the internal auditor function is effective in detecting and avoiding fraud, as long as it is supported by independence and adequate capabilities. In 2022, it emphasizes the importance of strengthening the role of the Regional Inspectorate in following up on audit findings as an element that increases accountability. Research in 2023 states that auditors' competence and professionalism contribute significantly to audit quality and public trust. The latest trends in 2024 reflect a digital shift in internal auditing through the use of technologies such as data analysis that improve efficiency, transparency, and accuracy in financial supervision. Overall, this study shows that improving capacity, independence, follow-up on audit results, and adaptation to digital technology in audits are important aspects in strengthening regional financial accountability.

CHAPTER III DISCUSSION

3.1 Characteristics of Internal Auditors and Determining Factors of Effectiveness

Several studies in Indonesia have discussed the role of internal audit in improving public financial accountability. Research by Mahmudah and Riyanto in 2016 shows that internal audit capabilities depend on internal control systems and support from management. Meanwhile, another study by Hernadianto and his team in 2020 found that the existence of internal auditors helped prevent dishonest actions in the management of village funds. Meanwhile, Winarto (2024) emphasized the importance of increasing internal control over assets, cash, and expenditure as the main factor in achieving Fair Income Without Exception (WTP) from the Financial Audit Agency.

The latest literature also emphasizes that internal auditors now not only function as supervisors or auditors after the incident, but also play a role as a management partner in preventing irregularities from the beginning through the procurement audit process, risk assessment, and teaching about SPIP. Abdillah and his team's research shows that cooperation between internal audits and the use of information technology can strengthen the reliability of regional financial statements. This is in accordance with the findings of Aprillia and Usman (2023) who stated that supervision and quality of SPIP play an important role in improving local governance. (Collins et al. 2021)

However, there are some things that have not been researched much. First, most of the research still discusses the effectiveness of internal audits at the national or provincial level, while research that focuses on districts and villages is still lacking. Second, although the Regency and Village have received a WTP opinion on the LKPD from the BPK, there are several allegations of budget irregularities at the program level, such as the BOS Fund in schools, as well as the Assistance Budget for the Underprivileged, which shows that there is a difference between the level of macro accountability and micro accountability. Third, the implementation of the latest global standard (IIA 2024) and strengthening APIP capacity through the IA-CM model in regions, especially in remote (Coastal) rural areas, have not been extensively researched in depth. (Muslimin and Aprianto 2023)

3.2 Mechanism of the Role of Internal Auditors in Regional Financial Management Accountability in the Theoretical Framework of SPIP and APIP

According to Presidential Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP), internal auditors are part of the Government Internal Supervision Apparatus (APIP). Internal auditors work to ensure that regional financial management is in accordance with the rules, reliable financial statements, and financial management runs effectively and economically. Within the framework of SPIP, the internal auditor acts as a supervisor who ensures that every regional financial transaction in the district or village can be carried out in accordance with applicable rules and free from possible irregularities. (Purnayuda and Tjakrawala 2024)

This emphasizes the importance of the role of internal auditors not only in the preparation of regional financial statements, but also in the supervision of sectoral programs that are prone to irregularities. As for ways to increase regional financial accountability in a sustainable manner, internal auditors are needed to strengthen their role through:

1. Improvement of APIP Capabilities in accordance with *the Internal Audit Capability Model (IA-CM)* of BPKP.

2. Integration of information technology in the implementation of audits.
3. Improving the competence of internal auditor human resources through IIA standards-based training.
4. Synergy of supervision with BPK, BPKP, and the Inspectorate General of Ministries.
5. The focus is on supervision of programs prone to irregularities such as BOS, procurement of goods and services, and central transfer funds.

The obstacles that are often faced by internal audits in the auditing process to detect fraud are often faced by various types, such as:

1. There are obstacles from the internet connection which is usually inadequate when data reduction or others
2. The provision of data or evidence usually has a long deadline because usually this OPD device does not understand the required files so that consultation must be carried out also regarding the needs needed when the audit process will be carried out
3. Constrained in terms of tools for a more detailed audit process. For example, when it comes to auditing a building, it is still calculated manually either based on information or books from an agency, because it is hindered by the lack of equipment to facilitate the audit process.

The internal auditor must maintain independence and be objectivist in accordance with the facts of integrity and must be professional regardless of whether the client has a relationship of friendship, kinship or family with the relevant auditor and there is also a signing of a statement of audit independence. This shows that the role of internal auditors in rural inspectorates has been very optimal by upholding independence without taking sides with anyone. Strategies that can be used in reducing fraud or (fraud) that can harm many parties by district and village inspectorates are as follows:

1. Carry out prevention first internally, such as cultivating antifraud in the work environment and providing understanding to fellow employees there.
2. Detecting indications of fraud around.
3. Investigating the findings and conjectures as well as existing data
4. Report a fraud finding for further steps
5. Determine sanctions that are commensurate with fraud committed because they have harmed various parties
6. Monitor the running of the procedure whether it is in accordance with the relevant rules or not so that it can be corrected if there are indeed things that are not in accordance
7. Evaluate all procedures that have been carried out so that there are no errors in the fraud detection procedure, and

Follow up on this procedure until it is in accordance with the direction and can be continued by more authorized parties such as the BPK or KPK

3.3 Empirical Evidence of the Impact of Internal Auditors in Local Governments

The internal auditor has an assistant engineer (irban) who is in charge of assisting the inspector in the accounting department which is divided into 5 irban. From irban 1 to irban 4, there are auditors with a total of 8 to 10 auditors in each irban with various competencies and expertise. Irban 1 to 4 have the same task where they conduct inspections and supervision of areas or villages, but for the division of villages it is different, while for irban 5 it has a more complex task and is related to the finding of fraud in the form of a

continuation of the duties of irban 1 to 4 because the nature of irban 5 is irbansus (special assistant engineer). (Djasuli and Rohmi 2025).

The role of an internal auditor can be classified into 3 types, which are **first** is as a watchdog which means (Wang, Ferreira, and Yan 2025) that it has run in accordance with the established policies, and this role has also included supervision and investigation activities that can later provide suggestions and recommendations. **Second**, is to become a consultant, where operational management can ask for the help of auditors to provide various suggestions or instructions to help better manage resources in the Company. **Third**, is as a catalyst Where the auditor can help the management to be able to understand the opportunities of the Company, help identify risks that may occur and help in overcoming various obstacles that can hinder the achievement of the Company's goals. An auditor must also ensure that the results of the recommendations that have been given can be well represented and satisfactory according to the schedule that has been given. Auditors can also conduct further evaluation activities in assessing the effectiveness of actions that have been taken by management in overcoming various audit findings (Rachma et al., 2024). evenly distributed from the accounting group, but there are still training or briefings that are often accepted, it's just that not all of them can participate, but they are selected and alternate because the training fee is also not free and so on. The auditor who was selected to take part in the training representing the Bangkalan Regency Inspectorate will be held again after participating there, by re-explaining to other employees who did not participate in the training activity. (Djasuli and Rizqillah 2025)

With this, it is hoped that the competence of the employees will be equal even though some have to participate from the previous material review session, of course this can optimize the value of the existing internal auditors so that it is expected to further optimize the process and results of the internal audit that has been and will be carried out next. Culture in an organization is a norm that has been mutually agreed upon between stakeholders and workers that will be carried out continuously in an organization. If an organization forms a good organizational culture, then later good behavior will also be formed and have an impact on decreasing the rate of fraud. The culture created in an organization is supported because of the existence of a good leader, if the leader is able to implement this, then the organizational environment can become an organizational environment that many workers want. (Wang, Ferreira, and Yan 2025) Therefore, the employees at the Bangkalan inspectorate make various efforts by building an antifraud culture by being obliged to report the LHKPN (state administrator's wealth report) every year to prevent fraud, there is an integrity pact that all employees have understood so that they are always clean and free from KKN (corruption, collusion, and nepotism). The role of internal audit is to help identify various allegations found by analyzing existing data objectively, independently, and professionally in accordance with the guidelines or audit standards that have been determined in the activity of taking into account the truth of the existing data and facts as submitted. Internal audits also have a direct responsibility to the government because this work is very helpful to improve performance and foster more trust in the public from the government. Internal audit can improve the governance of an organization for better (Cahyono, 2024)

3.4 Strategies for Strengthening the Role of Internal Auditors for Accountability

Account; International Journal for accountancy, Finance, and Banking, Vol. 12, No. 1, 2025, pp. 2564-2573. Published by Accounting Study Program, Jakarta State Polytechnic. Internal auditor in distinguishing between administrative errors and fraudulent acts is to pay attention to whether the mistake is because we did not do something in accordance with the applicable SOPs or was accidental, if so, then it is included in administrative error. However, if the mistake made can cause material losses that can benefit their party and harm the other party, then the mistake can be considered as a finding of fraud, but it cannot be directly said to be fraud, but other steps must be taken to ensure this. (Djony Harijanto 2022)

1. Improvement of Internal Auditor Competence and Professionalism

One of the main strategies is to increase the capacity of internal auditors' human resources. Internal auditors must have technical competence, professional ethics, and a deep understanding of regional financial regulations. Ongoing training, professional certifications (such as QIA, CIA, or CPAP), as well as workshops on risk-based auditing and modern auditing technologies need to be optimized. According to Suryani & Nugroho (2021), increasing the competence of internal auditors significantly affects the effectiveness of supervision and encourages the creation of transparency in regional financial management.

2. Strengthening the Independence and Objectivity of the Government Internal Supervision Apparatus (APIP)

Independence is the main requirement for internal auditors to be able to carry out their supervisory functions effectively and free from intervention. Local governments need to ensure the strategic position of APIP outside the daily operational structure, as well as strengthen the reporting mechanism directly to regional heads or inspectorates general. The results of the study by Mulyani & Firmansyah (2020) show that the higher the level of independence of internal auditors, the stronger the organization's ability to maintain the integrity and accountability of financial statements.

3. Utilization of Digital Audit Technology

Digital transformation in the public sector opens up huge opportunities for internal auditors to improve the effectiveness of supervision. The use of audit information systems, data analytics, and continuous auditing tools can help auditors detect irregularities in real time and speed up the audit process. According to Hafidz & Pratama (2022), audit digitization has been proven to increase data accuracy and reduce the chances of financial manipulation in the local government environment.

4. Collaboration and Synergy Between Supervisory Institutions

Regional financial accountability can be strengthened through synergy between APIP, BPK, and law enforcement agencies, especially in the prevention and early detection of potential fraud. This collaboration must be built on the basis of information exchange, audit coordination, and clear division of roles. In line with the results of Wulandari (2021) research, cross-agency coordination is able to increase the effectiveness of supervision and accelerate the follow-up of audit results.

5. Improving the Culture of Integrity and Ethics in the Local Government Environment

In addition to the technical aspect, strengthening the role of internal auditors also requires an organizational environment with integrity. Regional leaders need to instill the values of ethics, transparency, and accountability through policies that support the open disclosure of audit results. Internal auditors act as agents of change who instill integrity values in all lines of government. This is reinforced by research **Nasution**

& Fitriani (2020) which states that a strong culture of integrity contributes to improving the quality of supervision and accountable regional financial management.

From the results of the literature study of the last five years, it can be concluded that strengthening the role of internal auditors in improving the accountability of regional financial management requires a holistic approach, including increasing competence, independence, digitizing audits, strengthening SPIP, synergy between institutions, and building a culture of integrity. These strategies not only strengthen the position of internal auditors as financial supervisors, but also as strategic partners in transparent and accountable governance.

3.5 How much influence is the simultaneous influence between the role of internal auditors, competence, independence, and management support on regional financial management accountability?

From the 5 points of the problem formulation, our group took one point, namely point five where the content of the problem formulation point is about:

The problem formulated, "How much influence is there simultaneously between the functions of internal auditors, skills, freedom, and support from management on the accountability of regional financial management?". aims to understand how strong the relationship and overall influence of the four main variables is on the level of accountability of financial management in local governments. In this context, the role of the internal auditor reflects how effectively the auditor carries out the functions of supervision, evaluation, and providing advice to ensure that financial management takes place in accordance with the principles of transparency and accountability. Skills describe the level of knowledge, technical ability, and expertise of the auditor in carrying out an audit properly. Freedom means the ability of auditors to be neutral, avoid influence from both internal and external parties, so that the audit results obtained are not biased towards one party. Meanwhile, the support from management illustrates how much commitment, resources, and follow-up are given by regional leaders to the audit suggestions that have been submitted.

The description of the formulation of the problem focuses on efforts to understand how the four factors can influence each other in achieving the success of implementing financial accountability in the regions simultaneously. In the context of the study entitled "Analysis of the Role of Internal Auditors to Improve Regional Financial Management Accountability: A Literature Review of the Last 5 Years", this analysis includes the collection and assessment of various previous studies that explore the relationship between these variables. The results of this analysis are expected to reveal that accountability in regional financial management depends not only on the performance of internal auditors, but also on their competence and independence, as well as real support from management in following up on the results of existing audits. Thus, this study will provide a comprehensive view of the importance of cooperation between internal auditors and regional management in realizing transparent, accountable, and integrity financial management.

CHAPTER IV

Conclusions and Suggestions

4.1 Conclusion

Internal auditors have a strategic role in strengthening the accountability of regional financial management, especially in Bangkalan Regency. Within the framework of SPIP (Government Regulation No. 60 of 2008), internal auditors not only function as supervisors but also as guarantors of budget accountability. Based on the Global Internal Audit Standards (IIA, 2024), internal auditors are required to be proactive management partners in identifying risks and providing consulting to strengthen financial governance.

Although local governments have obtained a Fair Without Exception (WTP) opinion from the BPK, there are still irregularities at the program level such as BOS funds. This shows the difference between macro financial report accountability and practice in the field (micro). Therefore, increasing the role and capacity of internal auditors, especially through strengthening APIP, implementing risk-based audits, and utilizing digital technology, is very important to encourage more transparent and accountable financial governance.

4.2 Suggestions

1. For Local Governments
 - a. Increase support for internal auditors by providing budgets, training, and digital audit tools.
 - b. Use the audit results as the basis for decision-making and policy follow-up.
 - c. Strengthen coordination with SKPD in high-risk programs such as procurement of goods/services, BOS funds, and central transfer funds.
2. For the District Inspectorate
 - a. Improve APIP's capabilities according to the IA-CM (Internal Audit Capability Model) model from BPKP.
 - b. Implement the latest IIA 2024 audit standards and risk-based audits.
 - c. Use an information technology-based audit system to improve the efficiency and reach of supervision.
3. For Academics and Subsequent Researchers
 - a. There is a need for more in-depth research on the effectiveness of audits at the program level, not just aggregate financial statements.
 - b. Use a quantitative approach to assess the relationship between SPIP quality, auditor capability, and level of financial accountability.
 - c. Conduct a comparative study between regions to find best practices in strengthening the function of internal auditors in the public sector.

Author's Contributions

In the preparation of this article, each author has a different role and contribution. Where the third author is responsible for the preparation of the background, the formulation of the problem. The second author plays a role in data processing and analysis, as well as the preparation of research methods sections. While the first author contributes to the preparation of discussions, as well as data collection through literature studies, manuscript editing, and finalization of the entire article to comply with scientific writing standards. All authors are actively involved in discussion, revision, and evaluation until the article is ready for publication

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Conflict of Interest

The purpose of writing this scientific article is to enable students to express and be able to develop a critical mindset of students in the preparation of this article.

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