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# THE ROLE OF INTERNAL AUDITS ON THE PERFORMANCE OF LOCAL GOVERNMENT ADMINISTRATION: EVIDENCE FROM INDONESIA

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**Abstract.** *This research aims to provide a comprehensive analysis of internal audit function (IAF) characteristics and the administrative performance of local governments (LGs) in Indonesia. We use official secondary data from the Indonesian regulatory bodies that generate unbalanced panel data, with 5,038 observations analyzed with panel data regression. Our analysis reveals that most LGs in Indonesia have achieved high-level administrative performance since 2015. Despite this, several LGs remain at the medium and low levels. LGs located in Java and Bali have the highest overall performance, followed by Borneo, Sumatra, Sulawesi, and East Indonesia. We also reveal that IAF capability, maturity, and expertise positively affect the administrative performance of LGs in Indonesia. Proper internal audit characteristics are essential in optimizing the supervision of local governance for better administration performance. We also suggest that the Financial and Development Supervisory Agency (BPKP), which is in charge of IAF development, implement continuous development programs properly. It is important that proper human*

*resource allocation and the use of technology are supervised to realize good administrative performance and enhance public accountability.*

**Keywords:** *Indonesia; local government; administration performance; internal audit function.*

**Reikšminiai žodžiai:** *Indonezija; vietos valdžia; administracijos veikla; vidaus audito funkcija.*

## Introduction

Indonesia has experienced massive changes in public governance since the 1998 reformation after the fall of President Suharto (Bennet 2010), in which a set of regulations has been issued and implemented. Following the example of many countries, Indonesia has implemented decentralization as part of a broader democratization process that delegates many administrative functions to local governments (hereinafter – LGs) (Holzhacker, Wittek, and Woltjer 2016). Therefore, the performance of LGs in carrying out their function in public administration becomes very important (Sutopo et al. 2017). However, like other countries in transition periods, performance accountability is still an issue attracting public attention in LGs (Lewandowski 2019; Pollitt 2018; Van Dooren, Bouckaert, and Halligan 2010). This creates unique institutional settings, underlying the need to provide comprehensive empirical studies in Indonesia.

Being the world's most populous island country, the implementation of LGs in Indonesia has experienced considerable gaps between regions (Shah, Qibthiyah, and Dita 2012), including the public administration aspect. In practice, LGs in Indonesia are obliged to submit accountability reports to the Ministry of Internal Affairs concerning the implementation of public administration (Rahmatunnisa 2018). This report is assessed to evaluate LGs' administrative performance. The Ministry of Internal Affairs expects that all LGs achieve high administrative performance levels at least.<sup>1</sup> However, several LGs remain unable to achieve high, medium or even low administrative performance (Sutopo et al. 2017). Following this issue of performance accomplishment, further study becomes necessary to provide recommendations to the related regulatory bodies for better the accomplishment of LG administrative performance in Indonesia.

One of the crucial factors in the context of LG performance is internal audit. The Indonesian government has given significant attention to LG internal audits over the past decades. Several regulations have been issued for the sake of LG internal audit development.<sup>2</sup> LG administrative performance has actually been a focus of several studies in the past several years. However, the presence of studies in Indonesia that investigate the

1 *Minister of Internal Affairs Regulation Number 54 of 2015 concerning the Strategic Plan of the Ministry of Internal Affairs 2015–2019*

2 *BPKP Head Regulation Number PER-1633 / JF / 2011 concerning APiP Capability Development; BPKP Head Regulation Number 4 of 2016 concerning Guidelines for Appraisal and Maturity Improvement Strategy of the Government Internal Control System*

role of internal audit is rare. This study offers a significant contribution to the literature by extending the examination of the role of internal audits to more specific characteristics that consist of capability, maturity, expertise, and size, all of which remain limited and under-explored in the public sector literature. Previous studies also remain limited in several aspects. One of the most crucial limitations is the limited research scope and observation period, which is often conducted in only one or several LGs (Utama, Evana, and Gamayuni 2019; Pratama and Setyaningrum 2015; Martani and Wicaksono 2017; Martani and Pramudya 2017; Harumiati and Payamta 2014). Thus, our study aims to fill this gap by providing a comprehensive empirical analysis covering all LGs in Indonesia over the past decade that controls for various external factors such as LG politics, head, and financial factors. Besides its comprehensiveness, our study also contributes to providing recommendations for LG internal audit function (hereinafter – IAF) supervision to realize higher administration performance.

## Literature Review

### *Agency Relationship in Indonesian LGs*

Since its introduction by Jensen and Meckling (1976), agency theory has been broadly used in social studies, including in the LG context, thanks to its applicability (Lane 2005; Nyman, Nilsson, and Rapp 2005). In the context of Indonesia, agency theory suits the relationship that exists among the parties involved in local governance (Muhtar 2023). This theory is applicable due to Indonesia's status as a democratic country (Overman and Schillemans 2022; Shafritz et al. 2017; Probahudono, Hartanto, and Putra 2018), with a direct election mechanism and decentralization that allows independent local financial management and policymaking. Based on the perspective of agency theory, LG accountability becomes one of the subjects of the agency problem (Mzenzi and Gaspar 2015), including the administrative performance aspect (Winarna et al. 2021). The public, as principal, delegates authority to the LG head as the agent to serve and deliver the people well in public administration using public resources. Referring to Law Number 23 of 2014 regarding LGs, the executive led by the LG head possesses the authority to conduct the planning and implementation of programs. In practice, the activities of the LG executive are monitored by the IAF.

### *LG IAF administrative performance*

The capability of the LG IAF has become one of the major characteristics given special attention by the BPKP. Van Looy, De Backer, and Poels (2011) stated that capability relates to the ability to deliver specified or desired performance consistently. A higher level of IAF capability enhances the compliance of the administration with existing laws and regulations (Sembiring, Bukit, and Akhmad 2018). LG IAF capability supports budgeting and financial reporting (Gamayuni 2018b) and improves management (Van Rensburg and Coetzee 2016). Baltaci and Yilmaz (2006) argued that internal control and

audit also help supervise the effectiveness of service delivery. In addition, Suharyanto et al. (2018) observed that the capability of the internal LG auditor has a positive impact on LG performance in Indonesia. Aikins (2011) also demonstrated that an effective internal audit role positively impacts a government institution in the form of financial performance. Thus, LG IAF maturity is expected to support the achievement of LG administrative performance. Therefore, it is hypothesized that:

*H1: IAF capability positively affects LG administrative performance.*

Another internal audit characteristic that becomes a concern for LG IAF development is maturity. A higher level of maturity is essential for supervising LG activities, and is specifically related to the administrative process, goal achievement and desired outcomes (Sutaryo and Sinaga 2018). IAF maturity illustrates how far the IAF has been established (IIA, 2013). A higher level of maturity means that an IAF has been established better (Bechara and Kapoor 2012; D’Onza et al. 2015), and is equipped with more advanced components such as organizational structure, auditing standards, documentation procedure, and even technological assistance to make sure that supervision activities are carried out properly. Hence, performance monitoring by the internal audit can be performed more consistently, effectively and efficiently (Lenz, Sarens, and D’Silva 2014). Chen et al. (2017) found the positive implication of IAF maturity on financial reporting. Moreno-Enguix, Gras-Gil, and Henández-Fernández (2019) also found that an LG with an adequate internal control system has better performance in terms of accountability and transparency. Based on the explanation above, it is hypothesized that:

*H2: IAF maturity positively affects LG administrative performance.*

Expertise is one of the essential characteristics that must be possessed by an auditor as an individual to perform audit activities (Abbott et al. 2016). The existing regulation in Indonesia classifies two levels of IAF positions: skilled auditor and expert auditor. The expert internal auditor generally possesses a better understanding and more experience related to audit, investigation, testing, and oversight assessment. Hence, they undertake supervision activities (Cohen and Sayag 2010) in realizing the achievement of the desired performance level. In Indonesia, the expertise of public administration employees in the finance department has received broad criticism (McLeod and Harun 2014), with some suggesting that it impedes the financial management process. The duties of an expert internal auditor become more important for providing recommendations to solve existing issues. Therefore, it is expected that LG administrative performance will be higher with better auditors. Thus, we formulate the following hypothesis:

*H3: IAF expertise positively affects LG administration performance.*

The supervision of LG performance also needs support from sufficient human resources availability. In general, a larger amount of human resources enables an organization to cover various tasks, including IAF (Mihret, James, and Mula 2010). IAF size is an essential attribute in order to achieve IAF effectiveness in LG (Alzeban and Gwilliam 2014). The availability of LG internal audit human resources also gives internal audit units more flexibility in rolling and managing internal audit members so that IAF is optimally executed (Christ et al. 2015). Based on the explanation above, it is hypothesized that:

*H4: IAF size positively affects LG administrative performance.*

## Research Method

### *Population, samples, and research data*

The population in this study consists of LGs in Indonesia during 2010–2019. This study examines the entire population to produce comprehensive research coverage to obtain findings with a high level of generalization. Official secondary data is used, which was obtained from authorized government agencies such as the Ministry of Internal Affairs, the Supreme Audit Board (BPK), the Financial and Development Supervisory Agency (BPKP), the Indonesia Statistics Bureau (BPS), and the respective LGs' websites. This study generates unbalanced panel data with 5,038 observations from 508 district/city LGs in Indonesia during the 2010–2019 fiscal years.

### *Research variables*

We examine LG administrative performance as a dependent variable, as measured by the LG administrative performance evaluation assessment score published by the Ministry of Internal Affairs. As for the independent variable, the LG IAF characteristics are represented by capability, maturity, expertise, and size. In addition, this study also employs several control variables to accommodate the outside factors, consisting of LG financial factors, political factors, head factors, and type. The summary of research variables is presented in Table 1.

**Table 1.** Summary of research variables

Variables	Notation	Measurement	Source/Reference
LG administration performance	$LG_{PERFORMAN-CEit}$	The score of Evaluation of LG Administration Performance (EKPPD)	Ministry of Internal Affairs, Sutopo et al. (2017), Utama, et al. (2017)
LG IAF capability	$LGIA_{CAPABILITYit}$	The score of LG IAF capability assessment using the IACM approach	Sari, Hastuti, and Tannar (2019); Yusof, Haron, and Ismail (2018)
LG IAF maturity	$LGIA_{MATURITYit}$	The score of LG IAF maturity assessment score	Sutaryo and Sinaga (2018); Yasin, Artinah, and Mujenah (2019)
LG IAF expertise	$LGIA_{EXPERTit}$	Proportion of expert auditors	Muhtar et al. (2020)
LG IAF size	$LGIA_{SIZEit}$	Total number of auditors in LG IAF	Sarens et al. (2011)
LG revenue	$LGFIN_{REVit}$	Natural logarithm of LG revenues	Winarna et al. (2021)
LG expenditure	$LGFIN_{EXPit}$	Natural logarithm of LG expenditures	Winarna et al. (2021)
LG asset	$LGFIN_{ASSETit}$	Natural logarithm of LG assets	Winarna et al. (2021)
LG legislative size	$LGPOL_{SIZEit}$	Total number of legislative members	(Lewis 2019)

Variables	Notation	Measurement	Source/Reference
LG legislative coalition	$LGPOL_{COALit}$	Proportion of legislative members supporting the executive	Lewis and Hendrawan (2019); Lewis (2019)
LG legislative gender	$LGPOL_{GEN- DERit}$	Proportion of female legislative members	Lewis and Hendrawan (2019); Lewis (2019)
Age of LG head	$LGRH_{AGEit}$	Total age of LG head in years	Rakhman (2019)
Education background of LG head	$LGRH_{EDU- BACKit}$	Score 1 for LG head with accounting degree, and 0 for otherwise	Probohudono, Hartanto, and Putra (2018)
Tenure of LG head	$LGRH_{TENUREit}$	The number of years from regional head election year until the current year	Rakhman (2019)
LG type	$LGTYPE_{it}$	Dummy: 1 = City LG; 0 = District LG	Winarna et al. (2021)

### Data Analysis

We conduct an initial analysis by examining the descriptive statistics of our research variables. A deeper examination of the descriptive statistics is performed for LG administrative performance as the dependent variable. Following the use of panel data in this research, we perform panel data regression analysis for our hypotheses testing. The regression model is stated as follows:

$$\begin{aligned}
 LG_{PERFORMANCEit} = & a + b_1 LGIA_{CABILITYit} + b_2 LGIA_{MATURITYit} + b_3 LGIA_{EXPERTit} + b_4 LGIA_{SIZEit} + \\
 & b_5 LGFIN_{REVit} + b_6 LGFIN_{EXPh} + b_7 LGFIN_{ASSETit} + b_8 LGPOL_{SIZEit} + b_9 LGPOL_{COALit} \\
 & + b_{10} LGPOL_{GENDERit} + b_{11} LGHR_{AGEit} + b_{12} LGHR_{EDUBACKit} + b_{13} LGHR_{TENUREit} + \\
 & b_{14} LGTYPE_{it} + e
 \end{aligned}$$

## Results and Discussion

### Descriptive Statistics

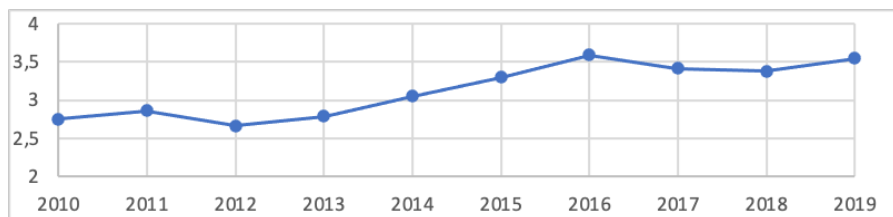
We begin the initial analysis using descriptive statistics analysis. The results are presented in Table 2.

**Table 2.** Descriptive statistics

<i>Panel A: Continuous Variables</i>					
Variable	Obs	Mean	Std. Dev.	Min	Max
$LG_{PERFORMANCEit}$	5,038	2.634	0.609	0.052	3.969
$LGIA_{CABILITYit}$	5,038	1.356	0.843	0	3
$LGIA_{MATURITYit}$	5,038	2.051	0.727	0.153	3.991

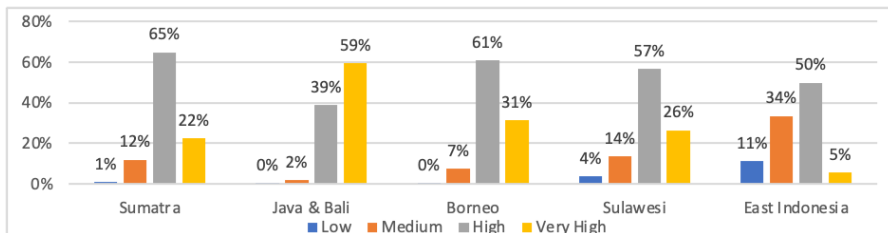
<b>Panel A: Continuous Variables</b>					
Variable	Obs	Mean	Std. Dev.	Min	Max
LGIA <sub>EXPERT<sub>it</sub></sub>	5,038	.631	0.215	0	1
LGIA <sub>SIZE<sub>it</sub></sub>	5,038	13.704	7.927	2	62
LGFIN <sub>REV<sub>it</sub></sub>	5,038	27.632	0.62	22.535	30.374
LGFIN <sub>EXP<sub>it</sub></sub>	5,037	27.575	0.592	22.5	31.606
LGFIN <sub>ASSET<sub>it</sub></sub>	5,038	28.27	0.719	24.483	31.387
LGHR <sub>TENURE<sub>it</sub></sub>	5,037	2.9	1.419	0	6
LGCOMPLEX <sub>it</sub>	5,038	52.351	21.379	20	214
<b>Panel B: Dummy Variables</b>					
Variable	Obs	Dummy 0		Dummy 1	
		Frequency	Percentage	Frequency	Percentage
LGHR <sub>EDULEVEL<sub>it</sub></sub>	5,038	3,747	74.8%	1,291	26.2%
LGHR <sub>EDUBACK<sub>it</sub></sub>	5,038	3,826	24%	1,212	24.5%
LGHR <sub>GENDER<sub>it</sub></sub>	5,038	352	8.4%	4,686	7%
LGGEO <sub>it</sub>	5,038	3,820	75.8%	1,218	24.2%
LGTYPE <sub>it</sub>	5,038	4,108	81.5%	930	18.5%

LG performance as our dependent variable shows an average value of 2.634, which is categorized as high. The highest performance is at 3.969 (very high), while the lowest is at 0.52 (low). Further analysis of LG performance during the research observation period shows a positive trend, indicating that achievement improves throughout the years. In 2010–2013, the average performance was around 2.5–3.0, meaning that LGs in Indonesia, on average, can achieve high performance levels. Furthermore, starting from 2014, achievement reached above 3.0, meaning that LGs in Indonesia, on average, can achieve very high administrative performance levels. Performance in 2015–2019 stayed within the bounds of very high level, despite a slight decrease in 2017 and 2018. These results are presented in Figure 1.



**Figure 1.** LG administrative performance in Indonesia, 2010–2019  
Sources: Processed Data, Ministry of Internal Affairs of The Republic of Indonesia.

Further analysis of LG administrative performance based on geographic area shows that LG administrations located in Java and Bali have the highest performance. This is followed by Borneo, Sumatra, and Sulawesi, with East Indonesia in last place and still needing significant improvement. This finding confirms the existence of a significant gap between East and West Indonesia (Muhtar 2023).



**Figure 2.** LG administrative performance in Indonesia by geographic area

Sources: Processed Data, Ministry of Internal Affairs of The Republic of Indonesia.

The overall characteristics of LG IAF during 2010–2019 imply that the internal auditing of LG in Indonesia is in the development stage. The capability shows an average value of 1.356, meaning that the IAF of LGs in Indonesia on average is at IACM level 1. As for maturity, the average is 2.051 – level 2. Meanwhile, the existence of expert auditors in LG IAFs is more common than that of skilled auditors, and the average size of LG IAF is 13 auditors.

Next, hypothesis testing is conducted with panel data regression. Firstly, we perform the regression model for the observation of all LGs, and then observations are subsampled into district and city LGs. The best estimation of our research model is the random effect following the Hausman test results. Overall, we find that LG IAF capability, maturity and expertise positively affects LG administrative performance, while the size of IAF exhibits an insignificant effect. These results are consistent in the district LG subsamples. Meanwhile, in the city LG analysis, only capability shows a positive effect – other IAF variables are insignificant. These results are presented in Table 3.

**Table 3.** Panel Data Regression Analysis Result

VARIABLES	(1)	(2)	(3)
	ALL LGs	District LGs	City LGs
LGIA <sub>CAPABILITY</sub> <sub>it</sub>	0.180*** (0.00910)	0.175*** (0.0105)	0.184*** (0.0171)
LGIA <sub>MATURITY</sub> <sub>it</sub>	0.0503*** (0.0114)	0.0564*** (0.0132)	0.0298 (0.0209)
LGIA <sub>EXPERT</sub> <sub>it</sub>	0.116*** (0.0365)	0.133*** (0.0423)	0.0793 (0.0645)



VARIABLES	(1)	(2)	(3)
	ALL LGs	District LGs	City LGs
LGIA <sub>SIZE it</sub>	-2.00e-05 (0.00108)	-0.000411 (0.00127)	0.000460 (0.00185)
LGFIN <sub>REV it</sub>	0.123*** (0.0212)	0.124*** (0.0226)	0.0846 (0.0721)
LGFIN <sub>EXP it</sub>	0.120*** (0.0249)	0.122*** (0.0272)	0.134* (0.0722)
LGFIN <sub>ASSET it</sub>	0.182*** (0.0173)	0.207*** (0.0198)	0.139*** (0.0331)
LGPOL <sub>SIZE it</sub>	0.00323** (0.00132)	0.00586*** (0.00147)	-0.00947*** (0.00279)
LGPOL <sub>COAL it</sub>	0.0964*** (0.0370)	0.0958** (0.0415)	0.0353 (0.0791)
LGPOL <sub>GENDER it</sub>	0.482*** (0.105)	0.437*** (0.121)	0.664*** (0.192)
LGHR <sub>AGE it</sub>	0.00394 (0.0275)	0.000632 (0.0317)	-0.000894 (0.0518)
LGHR <sub>EDUBACK it</sub>	0.00629 (0.0156)	0.00401 (0.0175)	0.0169 (0.0327)
LGHR <sub>TENURE it</sub>	0.0146*** (0.00381)	0.0136*** (0.00436)	0.0149** (0.00739)
LGTYPE <sub>it</sub>	0.115*** (0.0348)		
Constant	-9.914*** (0.503)	-10.80*** (0.576)	-7.434*** (0.999)
Observations	5,036	4,106	930
Number of LGs	508	415	93
R-square	0.3882	0.3981	0.3647
Wald Chi-Square	3032.63	2481.53	587.47
Prob.	0.000	0.000	0.000

\*\*\* significant at 0.01 level; \*\* significant at 0.05 level; \* significant at 0.1 level.

IAF capability has a positive effect on LG administrative performance. Our empirical evidence supports several previous studies that found positive implications of LG IAF capability for local governance (Aksoy and Kahyaoglu 2013; Sembiring et al. 2018; van Rensburg and Coetzee 2016; Baltaci and Yilmaz 2006). The BPKP's LG IAF capability development strategy, as regulated in BPKP Head Regulation Number PER-1633/JF/2011, needs to be optimized so that LGs will be able to deliver desired performance levels,

consistent with Van Looy, De Backer, and Poels (2011). A higher level of IAF capability enhances administrative compliance with the existing law and regulation. With proper IAF capability, the implementation of LG affairs will also run well (Sembiring, Bukit, and Akhmad 2018) to finally realize higher administrative performance.

IAF maturity exhibits a positive effect on LG administrative performance. The BPKP's increasing concern for LG IAF maturity is relevant for performance achievement. A higher level of maturity is essential for supervising LG activities. An LG whose IAF is matured is equipped with the necessary organizational structure, auditing standards, documentation procedure, and information technology to comprehensively perform supervision activities (DeSimone, D'Onza, and Sarens 2019). Therefore, monitoring the administration's performance will be more consistent, effective and efficient (Lenz, Sarens, and D'Silva 2014). The maturity of LG IAF in less developed LGs must receive more attention from the BPKP to ensure good governance and further improve performance.

IAF expertise also positively affects LG administration performance. The individual auditor's expertise is crucial in carrying out audit duties (Abbott et al. 2016) – specifically in supervision (Cohen and Sayag 2010) to support IAF effectiveness (Gamayuni 2018a) and efficiency (Lee and Park 2016). More expert auditors in LG IAF enables better analytical ability in assessing the compliance of the implementation of LG programs with the regulation. With more expert auditors, the IAF can also cover more governance issues for providing recommendations to solve problems (Aikins 2012). Based on this finding, the BPKP must pay attention to the availability of expert auditors, especially for LGs whose IAFs have insufficient expert auditors.

IAF size has no significant effect on LG administrative performance. In general, the sufficient availability of human resources is essential for IAF effectiveness in the public sector (Asiedu and Deffor 2017; Alzeban and Gwilliam 2014) thanks to the higher possibility of proper workload distribution and rotation options in audit duties (Christ et al. 2015). Our findings emphasize that the number of auditors in an LG IAF must be ideal following the workloads in supervising the activities and resources of the LG. Insufficient auditors results in a less successful and ineffective IAF (Noor and Mansor 2019). In contrast, an excessive number of auditors possibly makes the activities of the IAF inefficient. Indeed, there is still a considerable gap in human resource availability in the IAF of LGs in Indonesia, especially within and immediately outside Java. This may be the reason why we have this result.

## **Conclusion**

Our study investigates the role of LG IAF characteristics on LG administrative performance in Indonesia, with the following conclusions:

1. Overall, we find that the administrative performance of most Indonesian LGs has reached a high level since 2015, despite several LGs remaining unable to achieve this. Based on geographical area, LGs in Java and Bali have the highest accomplishment, followed by Borneo, Sumatra, Sulawesi, and East Indonesia.

2. Our study provides robust empirical evidence that LG IAF capability, maturity, and expertise positively affects LG administrative performance. Higher internal audit capability, maturity, and expertise matter for optimizing LG supervision in realizing better administrative performance.
3. Our findings provide practical implications for the BPKP, specifically regarding their function in LG IAF development. Continuous development programs need to be implemented optimally, especially in human resources and technology, to improve LG IAF supervision following the roadmap. Regarding the performance gap between regions, the government should also ensure that less developed areas receive proper resources to improve their supervision. Finally, all LGs can be expected to realize public accountability, one aspect of which is having good performance.
4. Future studies can use a mixed method with quantitative and qualitative analysis to strengthen these findings and provide clearer confirmation from practitioners (Ferdous and Islam 2021).

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## VIENTOS VALDŽIOS ADMINISTRAVIMO VEIKLOS VIDAUS AUDITO VAIDMUO: INDONEZIJOS PATIRTIS

**Anotacija.** Šiuo tyrimu siekiama pateikti išsamią vidaus audito funkcijos charakteristikų ir vietos valdžios institucijų administravimo veiklos Indonezijoje analizę. Tyrime naudoti oficialūs antriniai duomenys iš Indonezijos valstybinių reguliavimo institucijų, kuriose generuojami nesubalansuoti duomenys su 5038 stebėjimais, analizuotais taikant duomenų regresijos metodą. Analizė atskleidė, kad Indonezijoje nuo 2015 m. daugumoje regionų buvo pasiekta aukšto lygio administravimo rezultatų, o kai kuriuose regionuose (vietos savivaldos lygmeniu, taikant veiklos auditą) Javoje ir Balyje tie rezultatai buvo aukštesni, palyginti su Borneo, Sumatros, Sulavesio ir Rytų Indonezijos regionais. Taip pat darbe atskleidžiama, kad vidaus audito funkcijų pajėgumai, branda ir kompetencija teigiamai veikia vietos valdžios institucijų administravimo veiklą Indonezijoje. Tinkamos vidaus audito charakteristikos yra būtinos optimizuojant vietos valdymo priežiūrą, siekiant geresnio administravimo. Taip pat siūloma už vidaus audito įgyvendinimo plėtrą at-



*sakingai Indonezijos Finansų ir plėtros priežiūros agentūrai (BPKP) tinkamai įgyvendinti nuolatinės plėtros programas. Tinkamas žmogiškųjų išteklių paskirstymas ir technologijų naudojimas yra būtini, kad administravimo priežiūra būtų kokybiškesnė ir užtikrintų viešąją atskaitomybę.*

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