

Research Article

Organizational Capabilities Model for Government Internal Supervisory Apparatus in Financial Audit Implementation: A Case Study of South Sulawesi Province

Hendrawan Agustian Nugraha*, Muh. Akmal Ibrahim, Badu, Sukri, and Pauzi Rizal

Department of Public Administration, Faculty of Social and Political Sciences, Hasanuddin University, Makassar, Indonesia

Abstract.

This research examines the organizational capabilities of the Government Internal Supervisory Apparatus (APIP) in conducting financial audits within South Sulawesi Province, Indonesia. The study identifies significant limitations in APIP's effectiveness across three dimensions of organizational capability—routines, resources, and resilience—as conceptualized in dynamic governance frameworks. Through a qualitative case study approach utilizing in-depth interviews with key stakeholders and comprehensive document analysis, the research reveals systemic challenges including technological deficiencies, data access constraints, human resource limitations, compromised independence, and inadequate legal standing of audit findings. The study's theoretical contribution lies in proposing an enhanced organizational capabilities model that introduces authority as a critical fourth dimension. This expanded framework addresses five essential components: quality assurance and consulting functions, auditor immunity protections, audit result legitimacy, data access privileges, and accelerated career advancement pathways. The research demonstrates that strengthening APIP's formal authority through regulatory reforms at national and local levels would significantly enhance its capacity to ensure financial accountability within regional governments. The findings have important implications for policy development in Indonesia's decentralized governance structure, particularly concerning the coordination between internal audit institutions and law enforcement agencies. The proposed model offers a comprehensive framework for improving financial governance and corruption prevention mechanisms throughout South Sulawesi Province, and potentially across similar regional contexts in Indonesia.

Keywords: organizational capabilities, Government Internal Supervisory Apparatus (APIP), financial audit, public sector accountability, regional governance

Corresponding Author:

Hendrawan Agustian Nugraha;

email: hendrawanagustiannugraha@gmail.com

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1. Introduction

Financial management within government institutions is a critical element of public sector performance and accountability. The effectiveness of financial auditing processes has direct implications on resource management, public trust, and governance quality [1][2][3]. Government Internal Supervisory Apparatus (APIP), as the key auditing body within the public sector, plays a fundamental role in ensuring financial accountability and transparency across all levels of government operations [4][5]. Globally, the strengthening of internal audit capabilities has become a priority as nations seek to enhance governance structures and combat corruption through robust financial oversight mechanisms [6][7].

In Indonesia, the regulatory framework for public sector financial management has undergone significant evolution since the implementation of financial reforms initiated in 2003 [8]. Law Number 17 of 2003 regarding State Finance, followed by Government Regulation Number 60 of 2008 concerning Government Internal Control Systems, established the legal foundation for APIP operations. Despite these regulatory advancements, the implementation effectiveness of financial audits conducted by APIP entities varies considerably across Indonesia’s provinces [9][10][11]. This inconsistency highlights the need to examine the organizational capabilities that influence audit performance, particularly in regions with complex financial governance challenges such as South Sulawesi Province.

South Sulawesi Province, with its 24 districts/municipalities and provincial government structure, presents a comprehensive case study for examining APIP capabilities. Recent evaluations of APIP performance in the province reveal concerning patterns in audit effectiveness as illustrated in the following performance data from the Financial and Development Supervisory Agency (BPKP) Annual Reports (2020-2023) (Table 1):

TABLE 1: APIP Routine Capability Assessment in South Sulawesi (2020-2023).

Capability Dimension	2020	2021	2022	2023	Target
Audit Planning	2.4	2.5	2.7	2.8	3.5
Audit Execution	2.3	2.4	2.5	2.6	3.5
Reporting Quality	2.1	2.2	2.3	2.5	3.5
Follow-up Implementation	1.9	2.0	2.1	2.2	3.5
Average Score	2.2	2.3	2.4	2.5	3.5

Source: BPKP South Sulawesi Representative Office, APIP Capability Assessment Reports (2020-2023)

The resource allocation for APIP operations represents another critical dimension that affects audit capability. Analysis of human and financial resources dedicated to APIP functions across the province indicates significant constraints that limit operational effectiveness. These resource limitations manifest in inadequate audit coverage, insufficient depth of examination, and delayed reporting cycles as reflected in the resource allocation data (Table 2):

TABLE 2: APIP Resource Allocation in South Sulawesi Province (2020-2023).

Resource Dimension	2020	2021	2022	2023	Recommended Standard
Certified Auditors (%)	48.2	52.6	57.3	62.1	85.0
Auditor-to-Entity Ratio	1:7.3	1:6.8	1:6.5	1:6.2	1:4.0
Budget Allocation (% of Gov. Budget)	0.18	0.21	0.23	0.26	0.50
Training Hours per Auditor	32.4	36.8	42.1	45.3	80.0
Technology Investment (Billion IDR)	2.7	3.2	3.8	4.2	8.0

Source: South Sulawesi Provincial Government Human Resources Department and Financial Reports (2020-2023); National Standards from the Institute of Internal Auditors Indonesia (2019)

The third critical dimension concerns organizational resilience—the capacity of APIP institutions to adapt to changing regulatory requirements, emerging financial risks, and technological advancements. Assessment of resilience factors demonstrates significant weaknesses in the adaptive capabilities of APIP entities throughout South Sulawesi Province (Table 3):

TABLE 3: APIP Resilience Assessment in South Sulawesi (2020-2023).

Resilience Indicator	2020	2021	2022	2023	Benchmark
Risk Management Maturity	2.1	2.2	2.3	2.4	4.0
Technological Adaptation	1.8	2.0	2.2	2.4	4.0
Methodology Innovation	1.6	1.8	1.9	2.1	3.5
Stakeholder Engagement	2.2	2.3	2.5	2.6	3.5
Integrity System Robustness	2.5	2.6	2.7	2.8	4.0
Average Score	2.0	2.2	2.3	2.5	3.8

Source: Ministry of Administrative and Bureaucratic Reform, APIP Capability Assessment and Resilience Reports (2020-2023); Benchmarks derived from Internal Audit Capability Model for Public Sector (IA-CM)

The critical research gap addressed by this study emerges at the intersection of these three fundamental dimensions—routine capabilities, resource allocation, and organizational resilience. While previous research has examined individual aspects of APIP

performance [12][13][14], there exists a significant theoretical and practical void regarding the integrated modeling of these dimensions within a cohesive organizational capabilities framework. Existing models predominantly focus on technical auditing procedures or general public administration principles without adequately addressing the unique context of Indonesia's decentralized governance structure and the specific challenges faced by regional APIP entities. This gap becomes particularly evident when considering that current APIP performance in South Sulawesi consistently falls below national targets across all measured parameters despite incremental improvements.

The development of a comprehensive organizational capabilities model for APIP institutions represents a crucial contribution to both theoretical understanding and practical implementation of public sector auditing in Indonesia. Such a model must transcend conventional frameworks by integrating routine operations, resource optimization, and adaptive capacity within the specific political, cultural, and administrative context of South Sulawesi Province. By addressing this critical gap, the present research aims to provide a foundational framework that can enhance APIP effectiveness, thereby strengthening financial governance, improving resource utilization, and ultimately contributing to better public service delivery throughout the province and potentially across similar regional contexts in Indonesia.

2. Material and Methods

This study employs a qualitative approach with a case study design to comprehensively analyze the organizational capabilities of the Government Internal Supervisory Apparatus (APIP) in conducting financial audits in South Sulawesi Province. The research utilizes primary data collected through in-depth interviews with key informants, including inspectorate officials, auditors, regional government representatives, and law enforcement personnel across multiple jurisdictions within the province. Documentary analysis forms a secondary data source, examining audit reports, performance evaluations, regulatory frameworks, and internal standard operating procedures from 2020-2023. The theoretical framework applies Neo and Chen's [15] organizational capabilities model as an initial analytical lens, with flexibility to identify emergent dimensions beyond the original framework.

Data analysis follows a systematic interpretive process beginning with thematic coding of interview transcripts and documentary evidence to identify recurring patterns and structural constraints. The analysis employs constant comparative methods to

evaluate differences in capability manifestations across various regional contexts within the province. Validity and reliability are ensured through member checking, where preliminary findings are presented to select informants for verification, and through expert panel review, where interim theoretical formulations are critically examined by academic specialists in public administration and government auditing. The research adopts an abductive reasoning approach, iteratively moving between empirical observations and theoretical conceptualization [16] to refine the enhanced organizational capabilities model and its practical implications.

3. Result and Discussion

3.1. Existing Model Framework for Organizational Capabilities

The analysis of organizational capabilities of Government Internal Supervisory Apparatus (APIP) in South Sulawesi Province reveals significant challenges across three critical dimensions: routines, resources, and resilience. In the routines dimension, APIP demonstrates adequate procedural compliance through established operational procedures and annual planning frameworks. However, technological implementation remains limited to basic data extraction functions rather than comprehensive digital audit mechanisms. This technological deficiency is compounded by regulatory constraints, particularly regarding data access from regional government units (SKPD). While professional ethics and standards are embedded in organizational structures, the confidentiality of audit results remains problematic, with final disclosure decisions resting with regional heads rather than being determined by standardized transparency protocols.

The resources dimension presents more severe constraints, characterized by inadequate human resource capacity and structural limitations in authority. The composition of audit personnel—including structural officials, auditors, PPUPD, and implementers—lacks sufficient senior-level auditors. Recruitment challenges are exacerbated by dependency on central government civil service schedules and complex qualification requirements, including two-year experience prerequisites and 120-hour training mandates. Career progression limitations and the vulnerability of auditors to reassignment by regional heads further undermine workforce stability. Budget constraints persist despite mandatory spending requirements, with many regions citing fiscal limitations. The independence of APIP is significantly compromised by its direct accountability to regional

heads, creating potential for political intervention and the absence of immunity protections for auditors, which exposes them to criminalization risks during sensitive investigations.

The resilience dimension reveals structural deficiencies in APIP's adaptive capacity within South Sulawesi Province. While regulatory frameworks mandate continuous professional development through annual training requirements, problematic appointment practices persist, including assignments that present conflicts of interest. The coordination framework established through the Memorandum of Understanding between the Ministry of Home Affairs, Attorney General's Office, and National Police requires substantial reconfiguration to function effectively. APIP faces limited autonomy in updating operational routines due to rigid adherence requirements to central government regulations and international audit standards. Moreover, the sampling methodology employed in APIP audits is incompatible with legal evidentiary requirements, creating systemic barriers to effective fraud detection and prosecution. These limitations collectively constrain APIP's capability to conduct comprehensive financial audits and effectively implement the interagency coordination mandated by the national-level memorandum of understanding regarding state financial audit coordination (Figure 1).

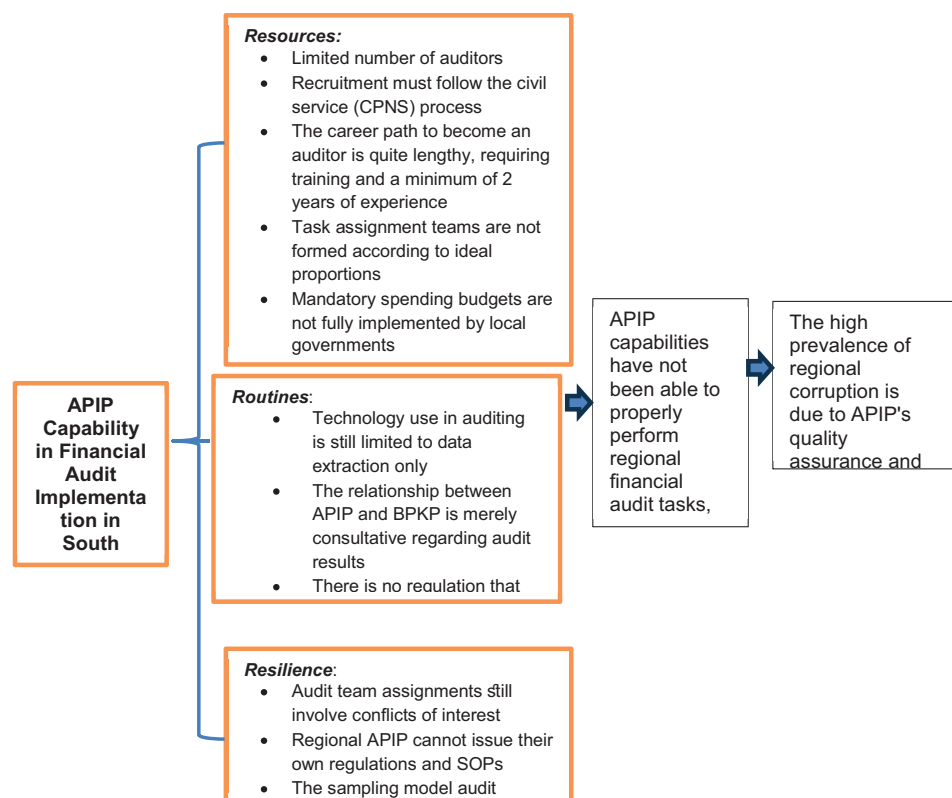


Figure 1: Existing Model Framework for Organizational Capabilities.

3.2. Organizational Capabilities Model for APIP in South Sulawesi Province

The research identifies several challenges in the organizational capacity of Government Internal Supervisory Apparatus (APIP) in conducting financial audits, based on the dimensions proposed by Neo and Chen [15], which are considered suboptimal. The challenges across these three dimensions fundamentally indicate the need for a new dimension in strengthening APIP's capacity to conduct financial audits. Therefore, a new model is required that incorporates an additional dimension to the concept of organizational capability for APIP. This research identifies Authority as this new dimension. Authority in organizational capability is considered capable of addressing APIP's challenges, including those related to financial audit concentration, resource limitations, lack of independence, limited access to information, and the complexity of advancing in the functional hierarchy of APIP. Authority represents the power vested in an institution to take or withhold specific actions [17][18]. Authority held by public officials at the central level can be effectively exercised through the decentralization of authority, defined as the transfer of political, financial, and administrative powers from central to local governments or from parent to branch institutions [19][20]. In this context, Osborne and Gaebler [21] emphasize that authority in public organizations should be flexible, efficient, and results-oriented, rather than adhering to rigid bureaucratic procedures. This aligns with the definition of authority established in Law Number 30 of 2014 on Government Administration, Article 1 Paragraph (5):

“Authority is the right possessed by Government Agencies and/or Officials or other state administrators to make decisions and/or actions in the implementation of governance.”

This statutory definition corresponds with the concept in public administration. Thus, authority in this context refers to the rights or powers held by public institutions to make decisions in state administration, particularly related to Government Internal Supervision. The recommended authority encompasses the following indicators:

Quality Assurance and Consulting Services

This indicator is crucial as the inspectorate's consulting role provides benefits such as advising regional heads on local financial management. The quality assurance role ensures activities operate efficiently, effectively, and without corruption [22]. Sumarauw [23] note that the shift in the Inspectorate's role from “watchdog” to consultant is

expected to provide guidance and advice on corruption prevention. To fulfill this consulting role, the Inspectorate must continuously enhance its competence and knowledge, as consultants must possess greater expertise than those seeking consultation regarding regional financial management in accordance with existing regulations. The Quality Assurance role represents another shift, positioning the Inspectorate as a change agent that provides independent assessments of risk management, control, and governance processes, for example by conducting financial, performance, compliance, and security system audits. With this indicator, APIP's capability would focus more on prevention and guidance through planning audits and process assistance.

Immunity Rights

This indicator is essential for auditors to avoid intervention and criminalization. As part of the supervisory team, it is important to secure this right, similar to parliamentary members who are granted immunity to speak without fear when conveying constituent aspirations. As monitors of state finances with connections to potential corruption cases, limited immunity rights would prevent retaliatory attacks from corruption perpetrators, which often emerge as legal complaints against anti-corruption officials that coincide with anti-corruption activities. Therefore, immunity functions as a shield for public institution officers from "disturbances and costs of defending themselves in court," ensuring better service to the public [24]. Appropriate measures must be implemented to ensure these rights are not misused as protection for personal interests [25]. The immunity right means that within the scope of their duties and authorities, APIP auditors cannot be interrogated, arrested, detained, prosecuted, or sued while performing their duties. With immunity, auditors would be protected from criminalization and intervention, including being replaced or transferred by regional heads or other interest groups.

Audit Result Legality

This indicator emphasizes the importance of APIP audit result legality to serve as evidence in legal proceedings. Currently, Government Internal Supervisory Apparatus lacks the authority to determine state financial losses in corruption cases. APIP's authority is limited to internal government supervision. The authority to determine state financial losses belongs to the Supreme Audit Agency (BPK) as established in Article 10 of Law No. 15 of 2006 on the Supreme Audit Agency. The legal consequence of state financial loss determination by APIP used as a basis for law enforcement actions is considered non-binding from the time of determination, and all legal consequences are deemed non-existent because they do not align with the authority granted in statutory provisions.

According to Breakey [26], government officials must always adhere to the legitimacy of authority when performing legal actions. If the authority to perform legal actions is legitimate, then the results of those legal actions (in the form of decisions or legal products) remain legitimate to implement. Conversely, if the authority is illegitimate, the consequence is that the legal action becomes invalid. This invalidity can be elaborated through nullity theory (nietig theorie), which includes absolute nullity (absolute nietig), nullity by law (nietig van rechts wege), and voidability (vernietig baar). The legitimacy of audit results is important so that APIP's work can be used as a foundation for law enforcement agencies to follow up in the investigation process. Therefore, besides requiring a clear legal framework, APIP's random audit system method needs to be changed, as does its mindset, focusing not only on reporting to leadership but also on being part of legal actions.

Data Access Authority

This indicator relates to APIP's challenges in accessing data from audited regional work units, which often results in delayed audit outcomes. Conceptually, the ideal institutional position of APIP is reflected in the breadth of APIP's access rights to documents and resources. Jones [27] states:

"The head of the internal auditing department should be responsible to the management/board in the organization with sufficient authority to promote independence and to ensure broad audit coverage, adequate consideration of audit reports, and appropriate action on audit recommendations."

In other words, internal auditors must have adequate access to all documents and resources in performing their duties. This aligns with the Standards for The Professional Practice of Internal Auditing, which states that the chief audit executive must have direct and unrestricted access to senior management and the board. The Indonesian Government Internal Audit Standards similarly states that APIP must have direct and unrestricted access to the superiors of APIP leadership. This access right must be stated in writing in an audit charter. With easy access and timely data availability, APIP will more easily conduct audits from planning through process to results of state budget usage. The access that should be available to APIP includes planning data and program progress of each regional work unit within provincial and district/city governments. This is important for APIP audits to be timely and continuous from planning to program results.

Functional Position Advancement Acceleration Authority

The main challenge for inspectorate auditors involves training requirements, competency tests, and minimum time restrictions for advancement to the next functional position level. To address the slow recruitment of auditors and their qualifications, the concept of accelerated learning can be adopted, as explained by Westermann [28], where accelerated learning means changing habits by increasing speed. The most important philosophy in accelerated learning is the mindset toward a better learning process. This learning acceleration is further explained by Hooegeveen [29]. According to him, the term acceleration refers to service delivery and curriculum delivery. As a service model, acceleration can be defined as a learning service model with class-skipping for students with an IQ equal to or greater than 130. This pattern can be adopted to address the limitation of auditors by promoting regulations that grant acceleration authority for high-performing junior auditors or those with certain qualifications to advance more quickly and with easier requirements than currently in place.

These five indicators in the authority dimension—quality assurance and mentoring, auditor immunity, legitimacy, data access authority, and functional position advancement acceleration authority—become part of the refinement of the organizational capability theory model by Neo and Chen [15] which explains three dimensions: resilience, routines, and resources. The relationship between resilience and authority in the Organizational Capabilities framework is strengthened through collaboration. With stronger authority and collaboration, APIP can coordinate with regional work units, regional heads, and law enforcement agencies. This collaboration extends beyond audit implementation to strengthening APIP's institutional capability in realizing accountable financial management. Granting authority to APIP can be in the form of laws, government regulations, BPKP regulations, or governor/regent/mayor regulations. Based on the weaknesses found in the field, as explained above and illustrated in the existing model, a recommended Organizational Capabilities model for Government Internal Supervisory Apparatus (APIP) in Financial Audit Implementation in South Sulawesi Province would incorporate these findings (Figure 2).

Strategic Recommendations

1. The Ministry of Home Affairs and BPKP (Financial and Development Supervisory Agency) should reorient APIP's primary focus to emphasize its role as a quality assurance provider and consultant. This approach would concentrate on auditing the planning stages of regional work units' programs and providing guidance during program implementation. In cases where corruption indicators are detected, these can be directly forwarded to law enforcement agencies.

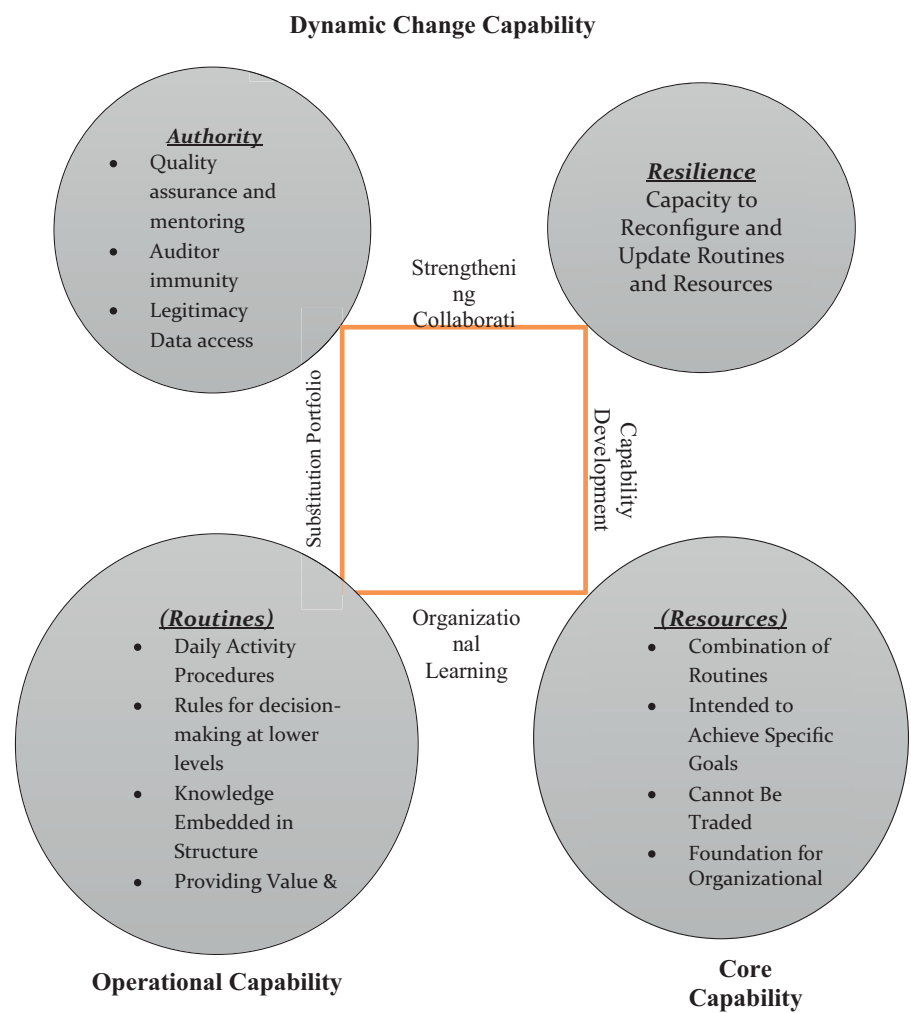


Figure 2: Recommended Model Framework for Organizational Capabilities.

2. A revision of Law Number 30 of 2014 on Government Administration and Government Regulation Number 60 of 2008 on the Government Internal Control System (SPIP) is necessary to explicitly incorporate provisions regarding immunity rights for APIP auditors. This legal protection would safeguard auditors from potential intimidation or retaliation while performing their duties.

3. Law Number 8 of 1981 on Criminal Procedure Code requires amendment to include APIP audit results as legally valid evidence in court proceedings. Currently, these audit findings do not qualify as admissible evidence, limiting their effectiveness in supporting legal actions against financial improprieties.

4. The Ministry of Home Affairs and BPKP should promote regulations that mandate all regional work units to provide timely information access to APIP. Additionally, the Inspectorate should be incorporated into the Regional Budget Management team.

For optimal effectiveness, the Inspectorate could also be included in the regional government budget team.

5. Governors, regents, and mayors should issue regulations concerning regional financial audit mechanisms that require all regional work units to undergo planning audits and provide regular, timely data access to APIP auditors. This localized regulatory approach would strengthen implementation at the operational level.

These recommendations collectively form a comprehensive model for enhancing the organizational capabilities of APIP in conducting financial audits in South Sulawesi Province, addressing the identified challenges across the dimensions of routines, resources, resilience, and the newly proposed dimension of authority.

4. Conclusion

This study reveals limitations in the organizational capabilities of the Government Internal Supervisory Apparatus (APIP) in South Sulawesi Province across three dimensions—routines, resources, and resilience—as conceptualized by Neo and Chen (2007). The empirical evidence demonstrates that APIP faces substantial challenges in implementing financial audits effectively, including technological deficiencies, data access constraints, human resource limitations, budget insufficiencies, and compromised independence. These systemic weaknesses have resulted in suboptimal audit performance and limited effectiveness in ensuring financial accountability within regional governments, creating a critical need for theoretical and practical innovation in APIP's organizational framework. The research contributes to organizational capability theory by proposing an enhanced four-dimensional model that introduces authority (*kewenangan*) as an essential fourth dimension. This expanded framework addresses five critical components of authority: quality assurance and consulting functions, auditor immunity protections, audit result legitimacy, data access privileges, and accelerated career advancement pathways. Through regulatory reforms at national and local levels, this model would strengthen APIP's capabilities to perform its oversight functions effectively, enhance coordination with law enforcement agencies, and ultimately improve financial governance throughout South Sulawesi Province. Future research should examine the practical implementation of this enhanced model across different provincial contexts in Indonesia to assess its adaptability and effectiveness under varying governance structures and regional characteristics.

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