

## The Meaning of Roles in The Perspective of Internal Auditors Gorontalo

Ayu Rakhma Wuryandini<sup>1</sup>, Lukman Pakaya<sup>2</sup>, Siti Pratiwi Husain<sup>3</sup>  
Gorontalo State University<sup>1,2,3</sup>

Jenderal Sudirman no. 6 Kota Gorontalo, Indonesia  
Correspondence Email: [dinie.dinie66@gmail.com](mailto:dinie.dinie66@gmail.com)  
ORCID ID: <https://orcid.org/0000-0001-96213884>

### ARTICLE INFORMATION

### ABSTRACT

#### Publication Information

#### Research Article

#### HOW TO CITE

Wuryandini, A. R., Pakaya, L., & Husain, S. P. (2022). The Meaning of Roles in The Perspective of Internal Auditors Gorontalo. *International Journal of Accounting & Finance in Asia Pasific*, 5(1), 64-73.

#### DOI:

<https://doi.org/10.32535/ijafap.v5i1.1408>

Copyright © year owned by Author(s).  
Published by IJAFAP

OPEN  ACCESS



This is an open-access article.  
License: Attribution-Noncommercial-Share Alike (CC BY-NC-SA)

Received: 18 October 2021  
Accepted: 8 November 2021  
Published: 21 February 2022

This study intends to explore the meaning roles of internal auditors in fraud management. It employed phenomenology towards six internal auditors as the participants. The results indicate that the roles of internal auditors, as the assurance, consulting, as well as filter agent of the auditee's information, contribute by diagnosing frauds by Fraud Control Plan. Future researchers can use different methods to explore the meaning of roles in other APIP.

**Keywords:** Assurance, Controlling, Gorontalo, Phenomenology, Qualitative

**JEL Classification:** M00, M40, M41

## **INTRODUCTION**

A clean government condition is reflected in a clean financial performance from fraudulent financial reporting. The existence of regional apparatus (APIP) owned by the government as an internal auditor tasked with realizing a clean government free from corruption. In carrying out their duties, the internal auditor is guided by audit standards and upholds the accountant's code of ethics. Auditor performance is measured by the actions and implementation of inspection tasks that have been completed by the internal auditors within the specified time, (Hapsari & Fathmaningrum, 2020; Trisnaningsih, 2007). The internal auditor helps to organize by a systematic and orderly approach to evaluate and improve the effectiveness of risk management as well as control of the governance process to achieve the organizational objective. It is not new if fraud is often found, this can be seen from the fact that there are many cases that occur in business practice (Ar'Reza et al., 2020). An organization that has an internal auditor focuses on the detection and prevention of fraud; this is to provide the analysis to the management in making decisions by risk assessment approach (Zamzani, Faiz, and Mukhlis, 2018). Thus, an internal auditor requires to be competent in conducting a risk assessment of an organization and communicate the results to the management. Now, in the era of globalization, the demand for information and the audit function will continue to grow and is a vital public need. An auditor will be rewarded at a high level if he always provides professional judgment, skepticism and ethical behavior, (Ruse & Badea, 2015).

The recent rise of corruption scandals in Gorontalo province, e.g., alleged corruption case of Gorontalo Outer Ring Road (GORR), have seriously impacted the State's loss. The Supreme Court has filed for audit permission of alleged state loss to the BPKP since November 2018. As based on the BPKP audit result, the agency found that the State suffered from a loss of around IDR 43 Billion due to allegations of corruption of the land acquisition budget at around IDR 116 Billion (Ibrahim, 2020). Based on previous research (Asad et al., 2019), through the configurative-ideographic case study method on informants from the Government Internal Supervisory Auditor (APIP). This study found that informants often fall into the attitude of professional judgment that is not objective in procurement activities in which there is political corruption, with a three-lines approach for defense in the local government's internal control structure. This concept dedicates a clear articulation of the role of internal audit within local government in providing support assurance. And also research from (Yuniar et al., 2020) which examined Grab drivers in Malang, the intense competition in the online transportation world, the "tuyul" fraud occurs when the driver wants more income to pursue daily bonuses by pretending to be a passenger at the same time. Different with (Cahyadi et al., 2019) Adherence accounting rules in the financial reporting process has a positive effect on accounting fraud on village credit institution.

## **LITERATURE REVIEW**

The Association of Certified Fraud Examiners (ACFE) states that fraud is the act of someone who tries to enrich his personality through his position by committing fraudulent acts intentionally and misapplication of resources in the form of assets owned by the organization (Darori, 2017). Auditors' role are important to protect wealth and stakeholders want to be reassured that the assets of the company are correctly stated and safeguarded (Alleyne & Howard, 2005; Shariha, 2014). The audit roles are strengthened by the audit standard to eliminate fraud. Statement on Auditing Standards (SAS) No. 82 identified two categories of fraud as fraudulent financial reporting and misappropriation of assets (Crawford and Weirich 2011 dalam (Shariha, 2014).

Internal auditor must have independence Internal auditors must have independence in expressing their opinions and this greatly affects the auditee's audit evidence. The evidence obtained during the conduct of the audit must provide an adequate basis for providing the auditor's opinion, findings and recommendations of the Auditor stated in the Audit Report. Auditors are required to act objectively, exercise professional skills carefully and thoroughly and collect sufficient, competent, relevant and useful information to provide a solid basis for findings and recommendations,(Zamzani et al., 2018).

## **RESEARCH METHOD**

The qualitative study takes the form of sequences of sentences and other linguistic elements that are able to be studied by scientific approach. In the meantime, phenomenology refers to the observation and study of a phenomenon. (Moleong, 2016) defines qualitative research as the research that aims to comprehend a phenomenon experienced by the research subject, such as behavior, perception, motivation, action, and others. The phenomenon is studied holistically by conducting a description of a particular context and by using scientific methods.

The present study employed a phenomenology approach to explore the essence of a phenomenon through the consciousness and experience related to the roles of auditors in fraud management. By this approach, the authors aimed to generate a description of the research topic by delving into the participants' consciousness. This is in line with the concept that phenomenology researchers are supposed to focus on the first-person perspective to ensure that each item is elaborated exactly based on the participant's experience (Husserl, 2003). The next data collection technique, the researcher refers to (Creswell, 2007) which includes several steps: First, observation. Researchers seek information about informants related to investigations and positions. Second, Interview. Seeing the situation and condition of the informants is an important part that is considered by researchers before conducting interviews. After everything was possible, the researcher conducted an open-ended interview and an in-deph interview about the meaning of the role of the internal auditor to record and then make a manuscript and take notes on the results of the interview. The expressions, facial expressions of the informants in the interview activities were taken as special notes. Third, documentation. Documentation activities researchers start from: storing articles and documents of regulations and laws. The focus of the study was the internal auditors that worked directly in the investigation audit process of BPKP is three auditors and Inspectorate of Gorontalo Province is three auditors.

## **RESULTS**

### **Roles of Internal Auditors: Assurance and Consulting Agent**

The absence of an internal auditor will cause the organizational management of regional government to cripple; regarding this, the absence of an auditor in the internal supervision and control of financial management will likely lead to improper conduct in the financial management aspect. Internal audit is an essential tool of management to perform effective control in both private and public organizations (Eden and L. Moriah, 1996; Noviriani et al., 2018). Due to the strategic position, an internal auditor should optimize one's role in detecting and preventing fraud (Darori, 2017; Hillison, W.Pacini & Sinason, 1999).

Mr. KRN, one of the informants, firmly asserts in the interview that:

*“Assurance dan Consulting. Nah Assurance ini contohnya tuh kita melakukan audit, ee.. audit ini bisa bermacam-macam, ada dia investigasi, nah ada dia audit penghitungan kerugian keuangan Negara, ada audit yang sifatnya audit dengan tujuan tertentu. seperti itu. kalau dia yang, ee..Consulting itu ada seperti pencegahan, ee lebih ke pencegahan, misalnya nih kita ada ee fraud control plan itu untuk pengendalian korupsi, ada FRA (Fraud Risk Assessment) itu untuk pengelolaan resiko yang sifatnya kecurangan di bidang keuangan. Itu, Trus ada yang namanya seperti fraud apa kegiatan-kegiatan sosialisasi, ada MPAK, itu sosialisasi untuk masyarakat, pembelajaran untuk anti korupsi, gitu. Itu dia, Itu sih tupoksinya tuh kalo dalam bidang investigasi sih secara khusus sih itu”.*(KRN)

[Eng.: “in terms of assurance aspect, the types of audit we conduct are various, i.e., investigation, audit of calculation of State loss, and audit for specific purposes. Meanwhile, consulting in our work refers to prevention, for instance, we carry out a fraud control plan to prevent corruption, fraud risk assessment to manage risks that indicate a financial fraud, socialization activities, and Anti-Corruption Community Education (MPAK) program as the socialization of anti-corruption. These are our duties in the audit field.”]

The previous informant asserts that based on the activities, the roles of internal auditors is divided into assurance and consulting. In terms of assurance, the internal auditor conducts investigative audit and audit of calculation of State loss, while consulting refers to the prevention, control of corruption, management of risk, and socializations such as Anti-Corruption Community Education program (MPAK) program. An independent auditor is assigned to provide an added value and improvement to the organization’s operations. An internal auditor functions to assist the organization by conducting a systematic and disciplined approach in evaluating and improving the effectiveness of risk management, control, and governance process (President’s Regulation No. 192/2014). As based on the previous informant’s statement, the internal auditors carry out various tasks. Thus, each auditor must not only carry out prevention conducts but also handle the objection investigation to extract a piece of audit evidence.

Mr. KRN’s argument is in line with the opinion of Mr. AD, a senior informant in investigation field, that an internal auditor must conduct preventive means, be available as the consultation place for auditees on the issues they face, as well as ensure that the financial management of regional and national government has been properly implemented.

*“ya istilahnya begini bu, kalau secara consulting, secara pencegahan gitu ya, memang presiden juga lebih menugaskan ke BPKP lebih baik kita mencegah saja. Nah itu yang kita dorong ke masyarakat, pemerintah gitu yah. Coba dong tolong dicegah hal-hal yang bisa menyebabkan adanya korupsi, trus kita mulai misalnya dari perencanaan, pelaksanaan pertanggungjawaban, nah itu kalau bisa memang kita ee sebagai tempat untuk konsultasi, untuk mencari bahan pertimbangan, mencari second opinion, dimana supaya pengelolaan keuangan Negara atau daerah itu bisa sesuai dengan kebutuhan yang dimaksud.”*

[Eng: "Here, ma'am. In terms of consulting, the President has assigned to BPKP that we should carry out preventive conducts. These conducts are then promoted to be implemented by the government and community. In this case, we encourage all to avoid things that can lead to corruption. We perform this dissemination by starting from planning, execution, and accountability report. We can also act as the consulting place to ask for reference or second opinion to ensure that the management of State or regional finance is carried out accordingly."] (AD)

Mr. AD's argument is echoed by Mr. HSN as the internal auditor in the Inspectorate. He firmly states:

*"Kalau auditor internal itu, saya bicara dulu yang dulu ya, kalau yang dulu itu auditor itu yang namanya, dulu kan namanya badan pengawas, kalau orang menyebutkan badan pengawas itu sepertinya pemikiran orang pemeriksa, nah kalau sekarang kita bisa sudah merubah mindset dalam hal pengawasan jadi kita itu ada 3 yang kita lakukan, yang pertama pengawasannya, yang kedua itu sebagai consulting, yang ketiga itu quality assurance. Jadi tiga itu, sekarang kita harus punya mindset itu sebagai auditor."* [Eng.: "Previously, an internal auditor was included in the supervisory board. This developed a perception that an auditor is an investigator. Currently, we encourage a perception change in our job that our duties consist of three main aspects, i.e., audit, consulting, and quality assurance."] (HSN)

*"Paling banyak kepada consulting, jadi lebih ke pembinaan. Kalau menurut kita tidak ada karena kalau mereka tidak percaya sama kita pasti tidak ada mereka datang sampai kita sudah siapkan peluang konsultasi. Karena setiap hari itu hampir berapa so hampir rata-rata pasti satu hari itu pasti ada orang yang datang berkonsultasi setiap pelaksanaan kegiatan yang dilakukan, nah makanya ee selain tertulis ada tadi barusan saya juga baru terima kajian tentang yang dari BKD tentang permasalahan kerja seperti apa dan dia minta pertimbangannya dari segi aktifnya, berarti itu adalah suatu kepercayaan mereka kepada kita gitu. Dan kalau misalnya tidak tertulis mereka pasti langsung datang dan sudah disediakan kelompok konsultasi untuk langsung ketemu."*

[Eng.: "Mostly we conduct consulting or guidance jobs. If the auditee does not trust us, they will not consult with us. On average, each day, we have several people visiting us to consult. Recently, we just received the files from the BKD (Regional Civil Service Agency) to analyze regarding the work issues and their request for our consideration on their activities. This means that they trust us. If they want to meet us to consult directly, we can also prepare a consultation group for them."] (FM)

Ms. FM's opinion describes the trust built between the auditee and the internal auditor. Consulting service is one of the main duties of an internal auditor. An auditor is expected to have a professional capability to resolve the client's issues effectively. In addition, an auditor is also expected to identify the issues in an organization and provide solutions to tackle the issues. Such a significance that the internal auditor bears implies that the auditor should contribute to a more strategic program within the organization and focus

more on the improvement of system and process. An internal auditor functions as the early warning to the management of a company/institution; by that, the internal auditor is expected to overcome problems, minimize risks, and provide recommendations for improvement.

### **Internal Auditor: Filter of Auditee's Information**

*"Kita ada sarana pengaduannya kalau memang masyarakat (dumas) mau mengadu ke kami juga bisa, ke inspektorat bisa, ke polisi juga bisa. Itu kan diharapkan begini, karena APIP itu sebagai filter (dengan penekanan), namanya orang ngadu itu ya bisa fitnah, bisa memang benar-benar ya?! Jadi memang kalau orang mau, mau ada pengaduan itu diharapkan bagi kita dari sumber pengadu itu ya informasinya yang jelas. Ada bukti-buktinya, gitu ya? ada fotonya, ada apa yang menjadi indikasi awal. Jadi jangan kita asal, asal kita datang ke BPKP, ke APIP lainnya gitu dia Cuma, wah itu misalnya itu udah-udah, si a udah mengambil uang Negara sekian sekian..tapi tidak bisa membuktikan sama dengan kan itu, ya mungkin tanda kutip "Fitnah", jadi jangan seperti itu."*  
[Eng.: "We have prepared the reporting mechanism if the community wants to report to us, they can also report to the inspectorate or to the police office. It is as expected for our duties, since the APIP acts as filter. The reports from community might be fake or real. The report must be based with clear information or real proofs such as pictures or other evidences as the initial indication. So, reporting a matter to us, to BPKP, or to other APIP is not a plaything. It is a serious matter. For instance, if you want to report that A has taken the state money but you cannot prove it, you might just make a fake report and slander." (AD)]

The previous statement describes that an internal auditor acts as a supervisor and consultant to the auditee or the community. The auditor acts as an early warning precaution before any bigger loss occurs or before the fraud perpetrator inflicts more damage to the management of company/government. As the leader of audit team in investigation field, Mr. AD asserts that an internal auditor must act as filter of information of reports or allegations, as well as carry out the duties in accordance with the applying rules/regulations. At this point, the understanding of "first-person perspective" in this context is that Mr. AD is the person in charge to conduct an audit based on the Inspectorate's order and as based on the principles of accountant because he is aware of his job as a filter of proof/pieces of evidence and truth in every report regardless of the issues outside. It is a serious matter. For instance, if you want to report that A has taken the state money but you cannot prove it, you might just make a fake report and slander."]

As based on Law No. 12/2008, the audit is executed by an APIP internal auditor to achieve optimal good governance in the regional government to improve the quality of democracy, reformation, public service, and development. APIP auditors are obliged to execute an audit effectively and efficiently to support the governance of a government. BPKP and APIP are among the agencies appointed to supervise the regional government's financial affairs. They are also assigned to investigate the allegation of any irregularities or abuse of authority either from internal assessment results or from complaints/reports from the community or other actors (Noviriani et al., 2018).

**Internal Auditor: Diagnosing Fraud by Fraud Control Plan**

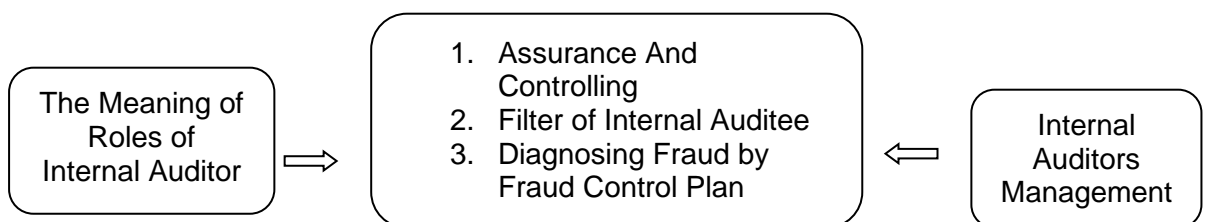
*“iya. Tadinya sih kita tau nda ada penyakit itu. penyakitnya ya fraud itulah. Kita udah nemuin kemarin kayak satu daerah, ada fraud ternyata ada fraud kembalikan.. gimana nih, sekarang kita.. apa namanya.. kita pelihara gitu ya. Supaya hal itu tidak terjadi lagi.. apa ya kira-kira.. nanti kayak dokter lagi kita.. kita diagnosa dulu.. ya nanti jadi fraud control plan itu. Jadi kita diagnosa apasih penyakitnya? Area of improvement nya yang perlu diperbaiki bagian manasih? apakah bagian keuangan atau PPJnya atau memang keuangannya, baru kita kasih obat...ah ini, kira-kira pertimbangan ajasih, rekomendasi atau saran, kira-kira ini yang harus diperbaiki, kira-kira ini lagi SOP yang harus ditambahkan, perbaiki, diperkuat. Kemudian juga kita beritahu juga kemungkinan nanti di masa yang akan datang kemungkinan terjadi juga fraud ini. Namanya resiko fraud, Fraud Risk gitu ya. Kita beritahukan juga itu, kita kasih tau iniloh kita udah kasih didepan nih. Istilahnya kalau dulu kita cari-cari temuan nih.” [Eng.: “Yes, we did not know at first that the fraud existed in regions. When we discover a fraud in particular regions, we conduct aprecautionary measures to prevent the fraud from happening again. We diagnose, by applying fraud control plan, on the indications and the area of improvement, either from the financial aspect or PPJ. Then, we provide recommendations such as reinforcing or reformulating the Standard Operational Procedure, or we warn the client on the possibility of fraud risk. We explain all of these possibilities to the auditee in advance.”] (AD)*

As Mr. AD elaborates, the execution of an internal audit should evaluate the possibility of fraud in the future and how the auditee can manage the fraud risks. In this case, APIP is in charge of protecting government organizations from these risks by performing a fraud control plan or FCP as the early detection and prevention of frauds. Since the fraud is considered an illegal action that should not happen, the auditor must be aware, detect, and diagnose the fraud risks and take risks into consideration in the evaluation of risk management. The auditor’s recommendations should focus more on the area of improvement to prevent fraud risks from happening.

**DISCUSSION**

The recommendations made by the auditors are more towards improving " areas of improvement " so that fraud risk does not occur again in the future.

**Figure 1.** Chart of Research Findings " The Meaning of Roles in Internal Auditors Perspective in Fraud Management" Source: Processed Research Data



Internal audit is an assessment function that is developed freely within the organization to test and evaluate activities as a form of service to the organization, (Dwiyanto & Rufaedah, 2020). The reality finding of the role of an internal auditor is strengthened by auditing standards to carry out fraud management and even eliminate fraud, Sharia (2014). Fraud on financial reporting (management fraud) is carried out by management who tries to report inappropriate profits or minimize the burden and obligation to beautify financial statements, it can even take the form of misuse of assets by employees to the organization (Belkaoui and Picur 2000. Hemraj 2004, Syariah 2014. Activities internal auditor assurance must procedurally follow the rules of applicable standards as a form of upholding the value of independence. The audit mechanism in accordance with the Auditing Standards starts from planning the audit, carrying out the audit, and auditing accountability. If without planning, immediately at the stage of implementation and audit accountability, then this can be regarded as an error in auditing standards, Asad, et al (2019).

The Internal Auditor Association of Indonesian Government (AAIPI) asserts that effective roles will be actualized if the APIP is able to provide an independent and objective evaluation in the form of assurance and consulting activities. This is done to add value and improve the auditee's operations (Internal Auditor Association of Indonesian Government, 2013).

Roussy (2013) revealed that internal auditors providing assurance and consulting often fall into the gray attitude of independence at the expense of their independence to serve the highest interests. The importance of a conservative communicative attitude with the object of examination to mitigate fraud risk together (Ferry; Zakaria and Slack, 2017; Asad 2019).

Internal auditors have a role as a "filter" for information originating from alleged complaints either from self-examination, information from the community, agencies, institutions or from instructions from organizational management leaders as well as from regional leaders must first be checked for correctness without heeding professional judgment in the examination. and a high level of attention from internal auditors. The term "fraud is better prevented than treated", ten attributes that are emphasized in the implementation of the FCP are anti-fraud policies, accountability structure, fraud risk management, employee care, customer and community care, fraud incident reporting system, protection of whistleblowers, disclosure to external parties. , investigative systems and behavioral and discipline systems, (NTB, 1997).

In the Code of Fraud Control Plan describes the definition of Fraud Control Plan (FCP) as a control specifically designed to prevent, ward off, and facilitate the disclosure of events indicating fraud. This program is designed to protect government entities and other organizations from possible fraud events. Fraud Control Plan is derived from general practices in the United States, Australia and New Zealand so that it can be applied in Indonesia. Fraud Control Plan can be applied to government organizations and ((BPKP), 2010; Wicaksono & Yuhertiana, 2020)nongovernmental organizations, as part of the implementation of Presidential Instruction No. 10 of 2016 and Circular Letter of the Minister of BUMN No. 2/2016 and No. 5/2017 on prevention and eradication of corruption. Fraud Control Plan consists of ten specific attributes that are the deepening or strengthening of the existing organizational governance system that is influenced by the situation and condition of each organization,((BPKP), 2010; Wicaksono & Yuhertiana, 2020).

As stated by Mr. AD, that the task of the internal auditor is to carry out control with the aim of prevention, first to diagnose actions that contain indications of fraud. This Fraud



Control Plan is used by internal auditors in the government to create a fraud control plan using ten specific attributes. This is why Pak AD as a research informant said that he must strengthen the application of internal control within the government so that there will be no more harmful actions because it is in accordance with the corridors of the rules that have been set.

## **CONCLUSION**

Corruption can happen anywhere, and will become an easy target for stakeholders in government. The role of internal auditors is expected to continue to increase in various audit matters that are their duties. Seeing the phenomenon that there are still acts of corruption found by APIP is evidence of good performance with full responsibility for carrying out their duties. In carrying out their strategic role, the regional inspectorate and BPKP as the selected internal auditors in this study are required to realize good performance in the implementation of clean and accountable government affairs.

With a phenomenological approach, this study finds that the present work has discovered that internal auditors have played their roles in minimizing fraud. APIP becomes the agent of change that can create an added value for government agencies. As the government internal supervisor, APIP serves as the vital element in government management to actualize a good and clean government. Understanding and awareness of the roles of internal auditors have been shown in this research, such as assurance, control, and auditee's information filter. For The next research, can use another methodology like ethnomethodology, quantitative method, etc.

## **LIMITATION**

The limitation in this study is only to find the meaning of the role in the perspective of the internal auditor in the Gorontalo provincial government with three informants at BPKP and three internal auditors at the Inspectorate. By finding the three meanings in this study, it is suggested for the next researcher to further explore the meaning of the role by using special attributes of the Fraud Control Plan using descriptive qualitative research methods.

## **ACKNOWLEDGMENT**

N/A

## **DECLARATION OF CONFLICTING INTERESTS**

The authors have no conflicts of interest to declare.

## **REFERENCES**

- (BPKP), B. P. K. dan P. (2010). *Pedoman Rencana Pengendalian Fraud*. Deputi Bidang Investigasi BPKP.
- Alleyne, P., & Howard, M. (2005). An exploratory study of auditors' responsibility for fraud detection in Barbados. *Managerial Auditing Journal*, 20(3), 284–303. <https://doi.org/10.1108/02686900510585618>
- Ar'Reza, I. F., Wardoyo, C., & Putri, S. F. (2020). Internal Auditors' Fraud Detection: A Phenomenological Study. *International Journal of Accounting & Finance in Asia Pasific*, 3(2), 68–76. <https://doi.org/10.32535/ijafap.v3i2.836>
- Asad, A. F., Tarjo, T., & Musyarofah, S. (2019). Reorientasi Audit Internal Untuk Melawan Korupsi Pengadaan. *Jurnal Akuntansi Multiparadigma*, 10(3), 583–601. <https://doi.org/10.21776/ub.jamal.2019.10.3.34>
- Asosiasi Auditor Intern Pemerintah Indonesia. (2013). *STANDAR AUDIT INTERN PEMERINTAH INDONESIA*.

- Cahyadi, I. G., Saitri, P. W., & Gunadi, I. G. Ba. N. (2019). Accounting Fraud Tendency on Village Credit Institution I. *International Journal Of Accounting & Finance in Asia Pasific*, 4(1), 75–84. <https://doi.org/1037//0033-2909.l26.1.78>
- Creswell, J. W. (2007). *Qualitatif Inquiry and Research Design*. Sage Publication, Inc.
- Darori, D. (2017). Peran Auditor Internal Pemerintah dalam Pencegahan dan Pendeteksian Fraud (Sebuah Studi Fenomenologi). *Jurnal Ilmiah Administrasi Publik*, 3(2), 83–91. <https://doi.org/10.21776/ub.jiap.2017.003.02.1>
- Dwiyanto, A., & Rufaedah, Y. (2020). Pengaruh Kompetensi , Independensi , dan Profesionalisme Auditor Internal terhadap Kinerja Auditor Internal ( Studi Kasus pada Inspektorat Pemerintah Kabupaten Bandung Barat ). *Industrial Reasearch Workshop and National Seminar*, 0(1), 937–942.
- Eden, D., & L.Moriah. (1996). Impact of Internal Auditing on Branch Bank Performance : A Filed Experiment. *Organizational Behavior and Human Decision Performance*, 68(3262–271).
- Hapsari, W., & Fathmaningrum, E. S. (2020). Faktor–Faktor yang Memengaruhi Kinerja Auditor Internal Pemerintah Provinsi Daerah Istimewa Yogyakarta (Studi Empiris Pada Kantor Inspektorat Provinsi Daerah Istimewa Yogyakarta). *Reviu Akuntansi Dan Bisnis Indonesia*, 4(1), 28–36. <https://doi.org/10.18196/rab.040150>
- Hillison, W.Pacini, C., & Sinason, D. (1999). The Internal Auditor As Fraud Buster, Managerial. *Auditing Journal*, 14(7).
- Ibrahim, A. (2020, November 28). Terungkap Lahan Fiktif Dalam Kasus Dugaan Korupsi Jalan Lingkar Luar Gorontalo. *Liputan6.Com*, 1.
- Moleong, L. J. (2016). *Metodologi Penelitian Kualitatif* (Edisi Revi). PT.Remaja Rosdakarya.
- Noviriani, E., Ludigdo, U., & Baridwan, Z. (2018). Studi Fenomenologi Atas Dilema Etis Auditor Internal Pemerintah. *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, 19(2), 217–240. <https://doi.org/10.24034/j25485024.y2015.v19.i2.86>
- NTB, kominko B. (1997). Pentingnya Fraud Control Plan Deteksi Penyimpangan. *Www.Bpkp.Go.Id*.
- Ruse, E., & Badea, G. S. (2015). Assessment Methods of Internal Audit. *SEA: Practical Application of Science*, III(9 (3/2015)), 135–141.
- Shariha, J. (2014). The Role of Audit Bureau in Eradicating Financial Corruption in Libya. *Jurnal Akuntansi Multiparadigma*, 5(1). <https://doi.org/10.18202/jamal.2014.04.5002>
- Trisnarningsih, S. (2007). Independensi Auditor Dan Komitmen Organisasi Sebagai Mediasi Pengaruh Pemahaman Good Governance, Gaya Kepemimpinan Dan Budaya Organisasi Terhadap Kinerja Auditor. *Simposium Nasional Akuntansi X*, 10, 1–56.
- Wicaksono, D., & Yuhertiana, I. (2020). Case Study: Evaluation of Fraud Control Plan (FCP) Attributes as Fraud Prevention Tool. *E-Prosiding Akuntansi*, 7. <http://trilogi.ac.id/journal/ks/index.php/EPAKT/article/view/779>
- Yuniar, G., Handayati, P., & Putri, S. F. (2020). Integrity Issue on Grab Drivers' Fraud Phenomenon. *International Journal of Accounting & Finance in Asia Pasific*, 3(2), 97–103. <https://doi.org/10.32535/ijafap.v3i2.839>
- Zamzani, F., Faiz, I. A., & Mukhlis. (2018). *Audit Internal Konsep & Praktik* (4th ed.). Gadjah Mada University Press.