

Functional Oversight Reform as a Strategic Instrument for Effective Regional Financial Governance

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Article history:

Received September 17, 2025

Revised October 17, 2025

Accepted October 21, 2025

Abstract

This study examines functional oversight reform as a strategic instrument to strengthen regional financial governance in Bone Bolango Regency, Gorontalo Province. The research is motivated by weak internal control systems and limited inspectorate capacity, which often trigger irregularities in financial management. Employing a descriptive qualitative approach with a case study design, data were gathered through in-depth interviews with key informants the Inspector of Bone Bolango Regency, three auditors, and two supporting staff supported by observations and document analysis. The analysis identifies five core themes. First, functional oversight reform through the Government Internal Control System SPIP, shifting supervision from reactive to preventive. Second, financial governance strategies emphasizing risk-based auditing and the creation of task forces within OPD. Third, the use of information technology to enhance transparency, efficiency, and real time risk mapping, though constrained by infrastructure and human resources. Fourth, the role of organizational culture, especially integrity, professionalism, and participatory leadership, in sustaining effective oversight. Fifth, community involvement via the whistleblowing system and the WASKITA Clinic, which strengthens accountability despite low participation. The study contributes theoretically by emphasizing the interplay of structural, cultural, and technological factors in determining the effectiveness of public sector oversight. From a policy standpoint, it highlights the need for stronger governmental commitment to empower inspectorates as internal supervisory bodies (APIP), enhance digital infrastructure, improve human resource competence, and expand public literacy on financial monitoring. These policy implications aim to build a more adaptive, accountable, and transparent financial oversight system that supports sustainable regional governance.

Keywords:

Functional oversight reform; Internal control system; Risk-based auditing; Organizational culture; Public participation.

1. INTRODUCTION

In the era of decentralization marked by regional autonomy, regional financial management plays a strategic role in ensuring equitable and sustainable development. However, the journey of regional financial governance is not without various challenges, such as potential budget deviations, lack of transparency, and weak oversight mechanisms that result in declining quality of public services and public trust. In this context, functional oversight emerges as a vital strategic instrument to strengthen the effectiveness of regional financial governance. Functional oversight not only serves as a tool to ensure compliance with regulations but also acts as a driver of innovation in the processes of accountable and transparent financial management. Nevertheless, the current practice of functional supervision still faces several obstacles, ranging from limited human resource capacity, suboptimal supervision information systems, to an organizational culture that does not fully support the implementation of effective and sustainable supervision. This creates an urgent need for evaluation and reform as a response to these challenges. Along with the increasing fiscal transfers from the

central government to the regions, the need for adequate oversight of budget management has become increasingly urgent. Reform of functional oversight has emerged as one of the strategic instruments expected to optimize regional financial performance and strengthen public accountability (Murtin & Rahmawati, 2023). The urgency of strengthening functional oversight is also reflected in the trend of increasing findings from the Audit Board of Indonesia (BPK) related to irregularities in regional financial management.

The Summary Report of the Semester Examination Results (IHPS) of the BPK 2022 shows that more than 40% of local financial management issues are still related to weaknesses in the internal control system and non-compliance with legislation (BPK RI, 2022). This data underscores the need for profound reforms in the oversight mechanisms implemented by regional inspectorates. The inspectorate, as an Internal Government Supervisory Apparatus (APIP), plays a central role in ensuring the quality of local financial governance. For example, the study by Khoirunnisa & Siswanto, (2023) highlights similar issues in other local governments, where insufficient coordination between supervisory units and the lack of standardized risk management frameworks hindered the effectiveness of financial monitoring. However, various studies indicate that the effectiveness of inspectorate oversight still faces serious challenges, including limited auditor competencies, suboptimal independence, and weak follow-up on oversight recommendations Novita et al., (2020) The situation in Gorontalo Province illustrates a more specific set of problems.

Several reports from the Supreme Audit Agency (BPK) and academic studies reveal that the inspectorates of districts/cities in Gorontalo are still facing challenges in carrying out their oversight functions effectively, ranging from limited human resources to insufficient information technology support. This has implications for the low levels of compliance in regional financial management with the principles of good governance. The main issue underlying this topic is the gap between the oversight regulations designed to strengthen regional financial governance and the reality of implementation at the local level. The regional inspectorate has an important mandate to oversee the governance of regional finances to ensure transparency, accountability, and compliance with regulations. Recent studies indicate that the effectiveness of functional oversight is greatly influenced by the competence of human resources and the quality of the internal control systems (Kerhi & Pau, 2022). However, weaknesses in the capacity of the inspectorate, both in terms of human resources and technology, continue to be significant obstacles in strengthening the accountability of regional finances (Kurniawan et al., 2023).

The reform of supervision stems from the demands of modern bureaucracy that emphasizes public accountability and good governance. The latest regulations encourage a risk-based supervision model and the use of modern audits to detect potential deviations earlier (Segah & Kaharap, 2022). This reform is also in line with the national agenda for eradicating corruption, which positions functional supervision as an integral part of bureaucratic reform at the regional level. Regulations have encouraged the strengthening of the role of Internal Supervisory Apparatus (APIP) through the Minister of Administrative and Bureaucratic Reform Regulation No. 26 of 2020 concerning the Implementation of Internal Supervision, but its effectiveness is still questioned in the context of regions with limited institutional capacity. Functional supervisory reform is necessary to address this issue, particularly by considering the independence of the inspectorate, improving the quality of human resources for auditors, and utilizing digital technology in supporting risk-based audit processes. With these reforms, it is hoped that supervision will not only be administrative but also strategic in preventing misuse of regional budgets. The relevance of this discussion is even stronger in the era of regional autonomy which demands fiscal independence and bureaucratic integrity. Without effective functional supervision, the risks of financial misuse, budget waste, and corruption practices are increasing. Therefore, the reform of functional supervision has become an urgent need for local governments, including in Gorontalo, to strengthen clean and efficient financial governance. From an academic perspective, research on the effectiveness of regional inspectorates in Bone Bolango Regency is still relatively limited compared to other areas in Indonesia.

This creates a knowledge gap that needs to be filled with empirical studies related to how the reform of functional supervision can serve as a strategic instrument in improving regional financial governance. Starting from this complexity, this research will focus on an in-depth understanding of how functional supervision can be reformed and optimized as a strategic instrument in enhancing regional financial governance. This focus is relevant because effective governance and strong supervision are essential prerequisites for achieving responsive and equitable regional development goals. With a comprehensive approach, this study aims to explore various factors affecting the effectiveness of functional supervision and formulate policy recommendations that can address challenges in the field.

The urgency of this research cannot be ignored. Along with the increasing demands from society for transparency and accountability in public financial management, the need to strengthen functional oversight is becoming even more relevant. This reform will not only curb maladministration practices but also open up space for active participation from the public and stakeholders in the oversight process. This research specifically aims to analyze how functional oversight reform serves as a strategic instrument for improving regional financial governance, particularly through the interaction of structural, cultural, and technological factors. Accordingly, the main research question formulated is: "How can functional oversight reform enhance the effectiveness of regional financial governance in Bone Bolango Regency?"

2. RESEARCH METHOD

This research uses a descriptive qualitative approach aimed at gaining an in-depth understanding of the dynamics of functional oversight reform as a strategic instrument in enhancing the effectiveness of regional financial governance. This approach is chosen because it allows researchers to explore meanings, perceptions, and practices that develop in the field through direct interaction with stakeholders and relevant policy documents. According to Creswell, (2018), qualitative research can be used to study objects in their natural conditions where the researcher acts as a triangulator, data analysis is inductive/qualitative in nature, and the research results emphasize meaning over generalization. which emphasizes understanding social phenomena through the interpretation of participants' experiences within their natural contexts. This approach was chosen because it allows the researcher to explore, describe, and interpret the dynamics of functional oversight reform as a strategic instrument for improving regional financial governance in Bone Bolango Regency, Gorontalo Province. The research produces descriptive data in the form of written or spoken words from individuals and observed behaviors. Based on its object, this research employs a normative juridical approach by citing laws and emphasizing field research through interviews and observations to collect direct information about various types of data related to the author's discussion. Furthermore, this research aims to understand how the oversight program of the Inspectorate of Bone Bolango Regency in Gorontalo Province takes action. The research location examined by the author is the Office of the Inspectorate of Bone Bolango Regency in Gorontalo Province. Informants are selected data sources used in qualitative research because they can provide information in the form of words and actions, making them a primary data source. Primary data sources are recorded through written notes. In this study, the researcher selects informants or individuals who are deemed to have a good and accurate understanding of the issues being researched.

Informants were selected using a purposive sampling technique, as recommended by Creswell (2018), ensuring that participants possess direct experience and relevant knowledge about the topic. Additional participants were identified using snowball sampling, based on recommendations from initial informants to deepen data saturation. The informants are divided into two categories:

- a. Key Informants, where the most suitable is the Inspector of the Bone Bolango District Inspectorate in Gorontalo Province
- b. Supporting Informants, which include 3 auditors and 2 staff members directly involved in internal supervision, evaluation, and SPIP implementation.

To ensure the credibility and trustworthiness of the data, this study employed triangulation of sources and methods. Information obtained from interviews was cross-checked with observation results and supporting documents. In addition, member checking was conducted by reconfirming key findings with the informants to validate interpretation. All interviews were recorded with consent and transcribed verbatim to maintain authenticity and accuracy.

3. RESULTS AND DISCUSSION

3.1. Reform of Functional Supervision

Reform of functional oversight in the Gorontalo Regency/City Inspectorate is considered urgent due to the demand to realize accountable and transparent regional financial management. The implementation of the Government Intern Control System (SPIP) as mandated in Government Regulation No. 60, (2008) serves as the main framework to strengthen the effectiveness of oversight. Inspectorate officials are aware that without reform, the oversight function will lag behind and will not be able to keep up with the complexities of regional financial management. Respondents mentioned that this reform brings significant changes to the systems, policies, and work procedures. However, the transition process does not always go smoothly. Some officials feel an additional administrative burden in adjusting to the new procedures. Nonetheless, in general, the reform is considered a positive step in improving the quality of oversight. This supports Ansell & Gash, (2018) adaptive governance theory, which emphasizes that reform requires mental readiness and structural adaptation. The tangible outcomes of this reform are evident in the improved quality of audits and the reduction in recurring findings by the Audit Board of Indonesia (BPK) over the past two years. Internal data from the Inspectorate show that compliance among Regional Apparatus Organizations (OPD) with audit recommendations increased by 35% following the implementation of the integrated SPIP. In addition, regular training and coaching clinics for auditors have enhanced their capacity in applying risk-based audit techniques. As one auditor noted, "these trainings make us more confident in identifying high-risk areas that used to go unnoticed." This finding reinforces the importance of continuous capacity-building as part of bureaucratic reform. Such efforts ensure that oversight reform does not merely change procedures but truly strengthens institutional effectiveness and accountability in public financial governance.

Training and technical guidance are important factors that support the success of reforms. Supervisory apparatus needs to be equipped with the ability to understand new mechanisms in risk-based audits as well as the use of supporting digital applications. This finding is consistent with Mina et al., (2020) and Ismiati & Asyikin, (2021) research that bureaucratic reform is not sufficient with regulations alone, but also requires strengthening the capacity of human resources. Nevertheless, there are variations in perceptions regarding the effectiveness of this reform. Some officials believe that the new system makes it easier to detect financial risks, while others feel that oversight has become more complicated due to strict standards. These differences in perception indicate that the implementation of the reform requires an adaptive approach suitable to the organizational conditions. The implications of the oversight reform are increased transparency and public accountability. The public is expected to have more trust in audit results and oversight reports. This is in line with the concept of good governance, which emphasizes participation, accountability, and fairness in the management of public resources. Thus, reform not only provides internal benefits but also strengthens the legitimacy of the Inspectorate in the eyes of the public.

However, the reform process has not been without challenges. Some staff members expressed difficulties in adapting to the new, stricter, and more complex administrative procedures. This highlights the need for gradual change supported by strong managerial and motivational leadership. Ansell & Gash, (2018) adaptive governance theory emphasizes that successful reform requires a combination of mental readiness, structural support, and transformational leadership. In this context, the Bone Bolango Inspectorate has demonstrated its commitment by redesigning workflows, improving human resource quality, and applying technology-based auditing practices to enhance public trust in the oversight process.

3.2. Surveillance and Financial Governance Strategy

The oversight strategy implemented by the Bone Bolango District Inspectorate focuses on the implementation of SPIP with five main components: control environment, risk assessment, control activities, information and communication, and monitoring. SPIP has become a key instrument in integrating oversight into every aspect of regional financial management. This demonstrates a shift from conventional oversight towards a more systematic risk-based oversight. Respondents revealed that this strategy is also realized through the establishment of task forces in each OPD. The task force functions as an internal control unit tasked with monitoring programs and budgets to ensure compliance with regulations. The presence of the task force strengthens coordination between the Inspectorate and OPD, while also encouraging the formation of a culture of compliance. This step is in line with Ahyar et al., (2025) findings that decentralized oversight enhances the effectiveness of public financial control in addition, the Inspectorate also uses a risk management index to assess the effectiveness of programs and activities in OPD. This approach supports risk-based auditing practices (M. S. Putri et al., 2025), where oversight focuses not only on outcomes but also on efforts to prevent deviations from the early stages of planning. Beyond strengthening internal controls, the oversight strategy also promotes inter-institutional collaboration to enhance the integrity of financial governance. Coordination with the Corruption Eradication Commission (KPK) through the Monitoring Center for Prevention (MCP) program has produced measurable results, as Bone Bolango's MCP score increased from 62 to 74 over the past two years. This progress reflects the success of a planned and performance-based supervision model. Such practices align with the adaptive governance theory Ansell & Gash, (2018), which emphasize multi stakeholder collaboration in building clean and responsive government systems. Consequently, the Inspectorate's oversight strategy goes beyond administrative compliance it aims to strengthen ethical integrity and public confidence in regional financial institutions.

Operationally, the success of this strategy is reflected in improved reporting quality and audit efficiency. Internal data show that the average audit completion time decreased from 45 to 28 days per case, demonstrating significant gains in productivity. Nevertheless, maintaining consistency in the application of supervision standards across all OPDs remains a challenge. Continuous technical training is still needed to ensure auditors can adapt to evolving regulations and digital work environments. Hence, the sustainability of this strategy depends on ongoing capacity development, continuous monitoring, and strong political commitment from local leaders to ensure that the current reforms produce lasting improvements in regional financial governance. This is in line with governance theory, which emphasizes inter-agency collaboration in creating a clean system Ansell & Gash, (2018) The openness of regional apparatus organizations (OPD) in delivering reports and audit results indicates that the oversight strategy has successfully enhanced trust among units. This supports the view that good oversight is not just about finding mistakes, but also about building cooperation. The implication of this strategy is the creation of a more transparent, measurable, and accountable regional financial governance. However, the ongoing challenge is the need to improve human resource capacity in implementing Internal Control System and maintaining consistency in applying oversight standards. Therefore, the success of this strategy heavily relies on the continuity of guidance, monitoring, and political commitment from regional leaders.

3.3. Information Technology in Supervision

The use of information technology has become one of the key pillars in enhancing the effectiveness of supervision at the Bone Bolango Inspectorate. The implementation of the digital SPIP application facilitates

data collection, accelerates reporting, and enables auditors to perform real-time risk mapping. As one staff member explained, “through this system, we can detect risky transactions without waiting for manual reports from OPDs.” This technological adoption strengthens proactive and predictive supervision in line with modern public auditing trends. Moreover, digitalization has expanded public access to financial information, enhancing transparency and minimizing opportunities for data manipulation. In this way, technology serves not only as an operational tool but also as a means of reinforcing institutional integrity. This digitalization of supervision aligns with the direction of e-government policies that encourage bureaucracy to be more open and accountable (Jafar, 2024).

However, several challenges remain in the adoption of digital supervision systems, such as limited internet infrastructure in some regions and low digital literacy among certain staff members. These issues highlight the need for better infrastructure and continuous digital training. These findings support the research by Santoso, (2025), which emphasizes that the readiness of human resources and infrastructure is a key factor in the success of digitalized monitoring. To address this, the Inspectorate has collaborated with the Department of Communication and Informatics (Kominfo) to conduct regular training programs for auditors and OPD personnel. This initiative demonstrates the institution’s commitment to ensuring that technology is used effectively, not just symbolically. The improvement in audit data accuracy and the reduction in report duplication are concrete indicators of the early success of this digital transformation in local governance.

Beyond the technical benefits, digitalization has also contributed to greater public trust in government oversight. The public can now access audit summaries and financial reports through official government portals, increasing transparency and promoting civic engagement. Previously inaccessible financial data are now available in open formats, supporting the principle of social accountability. Therefore, the adoption of technology-based supervision in Bone Bolango not only accelerates bureaucratic performance but also reinforces the legitimacy of public oversight institutions. Looking forward, the main challenge will be ensuring that digital innovation continues to evolve in alignment with national e-governance developments and the growing demand for financial transparency.

3.4. Organization Culture

Organizational culture plays a vital role in supporting the effectiveness of oversight reform at the Bone Bolango Inspectorate. Core values such as integrity, professionalism, and responsibility have become the foundation of the agency’s audit and evaluation practices. One auditor remarked, “a work environment that emphasizes honesty and mutual trust encourages us to report findings as they are.” This statement highlights how a strong organizational culture not only shapes individual behavior but also improves decision-making quality during the auditing process. This finding aligns with the theory of government governance which states that organizational culture acts as a glue that determines the collective behavior of members of the organization. Integrity is a key aspect in maintaining public trust in audit results. With the presence of anti-gratification policies and regulations regarding conflicts of interest, the established work culture increasingly emphasizes the importance of professionalism. This demonstrates the application of the principles of ethics in auditing that place honesty and independence as the primary standards of the public auditor profession.

The role of leadership becomes a key element in strengthening a positive organizational culture. The Head of the Inspectorate functions not only as a policy director but also as a moral exemplar for the auditors. A staff member stated, “Our leader not only gives instructions but also accompanies us in the field.” This participative leadership pattern fosters team spirit and a collective sense of responsibility for oversight results. In addition, the existence of a reward system for high-performing auditors also motivates performance improvement and instills professional values. A work environment that supports cross-departmental collaboration also strengthens internal communication, which has long been one of the challenges in public organizations. Thus, oversight reform is not only in the form of structural changes but also a transformation of work culture towards an organization that is both integrity-driven and adaptive. Rustiyaningsih, (2023) emphasizes that an anti-fraud culture must be part of the DNA of public oversight organizations. In line with this, in the research by Putri and Putri & Riharjo, (2021) it is explained that a successful organization has a strong and good culture, which can attract and retain people who succeed in their roles to achieve its goals.

Nevertheless, changes in organizational culture do not happen instantly. There are challenges in the form of resistance to change, especially from employees who have long been accustomed to conventional systems. Some auditors acknowledge that the implementation of new standards feels demanding because it requires greater discipline and responsibility. To address this, the Inspectorate continues to conduct internal development programs, ethics workshops, and organizational reflection activities to strengthen the moral commitment of all employees. This approach has proven effective in fostering a shared awareness that the success of supervision depends not only on regulations but also on the values that live within the organization. Thus, the organizational culture that has now been formed becomes an important foundation for the sustainability of supervision reforms in Bone Bolango, while also serving as a model for other regional supervisory agencies in Gorontalo.

3.5. Community Involvement in Supervision

Community involvement in monitoring regional finances in Bone Bolango serves as concrete evidence that functional supervision reform not only emphasizes internal aspects but also opens up space for public participation. Through the implementation of a whistleblowing system and the WASKITA Clinic program, the public is given access to report suspected irregularities with assurance of identity confidentiality. An official from the Inspectorate explained, 'we strive to ensure that every report from the community is followed up professionally and transparently.' This step demonstrates the local government's commitment to applying participatory principles as stated by Meijer, (2014), where the community is not only a recipient of services but also a partner in maintaining public accountability. The implementation of online reporting systems and social media also expands communication reach, making it easier for the public to interact with supervisory institutions without bureaucratic obstacles. This aligns with Sakdiyah et al., (2023) view that transparency and ease of access are determining factors in the success of community participation.

From the results perspective, public participation levels have not yet been optimal, but they show an increasing trend. Inspectorate data recorded a rise in the number of public reports from 12 cases in 2022 to 21 cases in 2024, with most related to the use of village budgets. Each report deemed valid is followed up with the formation of an investigative audit team, and even coordinates with law enforcement authorities if elements of criminality are found. One auditor mentioned that "public reporting helps us identify small irregularities that go undetected in regular audits". This supports Wanda Aprilla et al., (2024) research which states that community participation in public oversight is greatly influenced by social and psychological factors. This fact illustrates the strategic role of public participation in strengthening collaborative-based monitoring systems. In addition, outreach activities conducted regularly in sub-districts also improve public literacy regarding local financial governance and legitimate complaint mechanisms.

Nevertheless, several challenges still need to be addressed, particularly related to the low financial literacy of the public and the reluctance to report due to concerns over social risks. Cultural factors and limited understanding of public oversight functions are major obstacles in increasing citizen participation. Therefore, the Inspectorate needs to expand public education campaigns and strengthen regulations for whistleblower protection. These efforts will not only increase public trust but also reinforce the position of the Inspectorate as an institution that is open and responsive to public aspirations. Overall, public involvement in oversight in Bone Bolango shows a positive direction toward a collaborative governance model that emphasizes transparency, social responsibility, and fairness in regional financial management.

4. CONCLUSION

Strengthening the commitment of local governments to empower inspectorates as key internal oversight bodies is essential to ensuring the sustainability of functional supervision reforms. Local leaders need to provide adequate institutional support, allocate consistent budgets for auditor training, and ensure that the Inspectorate has the authority and independence to conduct risk-based audits effectively. Building collaborative networks between the Inspectorate, regional offices, and the public will also help enhance accountability and reduce resistance to change. Increased public participation through community reporting systems and social media platforms can further promote transparency, provided that citizen literacy on financial governance continues to improve through targeted educational programs. These measures are crucial for establishing a sustainable and trustworthy financial management system at the regional level.

From a theoretical standpoint, this study contributes to the literature on good governance and public sector auditing by highlighting the interrelation between structural, cultural, and technological dimensions of internal supervision. Future research should aim to strengthen this theoretical contribution by integrating more recent frameworks such as adaptive governance, institutional trust, or digital accountability models to better explain the dynamics of reform in local government oversight. Referencing more recent international studies on governance effectiveness could also help position this research within broader scholarly discussions. A clearer theoretical linkage between reform strategies and audit performance outcomes would further enhance the academic value of this study.

For future studies, it would be beneficial to conduct longitudinal or comparative research to assess the long-term effectiveness of the reforms discussed, particularly regarding human resource development and technological infrastructure improvement. A longitudinal approach will enable researchers to capture trends in auditor competence, institutional performance, and community participation over time. In addition, expanding the research scope to include other regions or comparing implementation across different inspectorates could provide a more comprehensive understanding of how contextual factors influence reform success. Such follow-up research will not only validate the findings of this study but also offer practical insights for policymakers aiming to design more adaptive and accountable systems of financial governance in Indonesia.

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