HIJM
HORIZON: Indonesian Journal of Multidisciplinary

p-ISSN: 2987-7776
e-ISSN: 2987-7180
Vol. 4, No. 4, 2026

INTERNAL GOVERNMENT OVERSIGHT AND GOOD GOVERNANCE IN LOCAL GOVERNMENT: EVIDENCE FROM THE KENDARI CITY INSPECTORATE

Ryan Zulfatra Fahrul[1], Abdul Azis Muthalib[2], Indira Yuana[3], Muh, Nur[4], Asraf Yunus[5]
[1, 2, 3, 4, 5]Sekolah Tinggi Ilmu Ekonomi Enam Enam Kendari, Jl. Bunga Kamboja, Sulawesi Tenggara, Indonesia
Email: Ryanzulfatra16494@gmail.com

Article History

Received: 23-07-2026

Revision: 17-08-2026

Accepted: 26-08-2026

Published: 31-08-2026

Abstract. Internal oversight is essential for strengthening accountability and *good governance* in local government. This study analyzes the role of the Kendari City Inspectorate in supervising local governance and supporting the implementation of *good governance* principles. Using a descriptive qualitative design, data were collected through interviews, observation, and document review. Three informants were purposively selected based on their involvement and knowledge of internal supervision. Data were analyzed through data condensation, data display, and conclusion drawing. The findings show that the Inspectorate has conducted audits, reviews, evaluations, and monitoring, but its contribution to *good governance* remains uneven. Public participation and transparency are limited, auditor capacity affects responsiveness, effectiveness and efficiency are not optimal, and the follow-up of supervisory recommendations remains inconsistent. Strengthening institutional capacity, transparency, responsiveness, and recommendation follow-up is therefore necessary.

Keywords: Accountability, Good Governance, Inspectorate, Internal Audit, Local Government Oversight.

Abstrak. Pengawasan internal sangat penting untuk memperkuat akuntabilitas dan tata kelola pemerintahan yang baik di tingkat daerah. Penelitian ini menganalisis peran Inspektorat Kota Kendari dalam mengawasi penyelenggaraan pemerintahan daerah dan mendukung penerapan prinsip-prinsip tata kelola pemerintahan yang baik. Dengan menggunakan desain kualitatif deskriptif, data dikumpulkan melalui wawancara, observasi, dan telaah dokumen. Tiga informan dipilih secara purposif berdasarkan keterlibatan dan pengetahuan mereka mengenai pengawasan internal. Data dianalisis melalui tahapan kondensasi data, penyajian data, dan penarikan kesimpulan. Hasil penelitian menunjukkan bahwa Inspektorat telah melaksanakan audit, reviu, evaluasi, dan pemantauan, namun kontribusinya terhadap tata kelola pemerintahan yang baik masih belum merata. Partisipasi publik dan transparansi masih terbatas, kapasitas auditor memengaruhi daya tanggap, efektivitas dan efisiensi belum optimal, serta tindak lanjut atas rekomendasi pengawasan masih belum konsisten. Oleh karena itu, penguatan kapasitas kelembagaan, transparansi, daya tanggap, dan tindak lanjut rekomendasi perlu dilakukan.

Kata Kunci: Akuntabilitas, Good Governance, Inspektorat, Pengawasan Internal, Tata Kelola Pemerintahan

How to Cite: Fahrul, R. Z., Muthalib, A. A., Yuana, I., Nur, M., & Yunus, A. (2026). Internal Government Oversight and Good Governance in Local Government: Evidence from the Kendari City Inspectorate. *HORIZON: Indonesian Journal of Multidisciplinary*, 4 (4), 5977-5990. http://doi.org/10.54373/hijm.v4i4.7440

INTRODUCTION

Internal oversight is an essential mechanism for ensuring that local governments manage public resources, implement programmes, and deliver services in accordance with regulations and principles of *good governance*. In Indonesia's decentralized government system, this function is primarily carried out internally by the Regional Inspectorate (*Inspektorat Daerah*). The Inspectorate is not limited to detecting administrative or financial irregularities, but also has a preventive and advisory role through audit, review, evaluation, monitoring, and follow-up of supervisory recommendations. The effectiveness of internal oversight therefore depends not only on the existence of supervisory procedures but also on the extent to which supervisory findings are followed by corrective action and contribute to improvements in governance.

Research on public-sector internal auditing has increasingly moved beyond a narrow compliance perspective. Alzeban and Gwilliam (2014) demonstrate that internal audit effectiveness is influenced by management support, auditor competence, independence, and the quality of the relationship between internal auditors and the organization. Similarly, Cohen and Sayag (2010) show that management support and the organizational position of internal audit are important determinants of audit effectiveness. These studies explain why internal audit capacity and institutional support matter, but they primarily examine effectiveness from the perspective of audit functions and organizational conditions. They do not fully explain how the work of a local-government inspectorate is translated into broader governance outcomes involving transparency, participation, responsiveness, efficiency, effectiveness, and accountability.

This limitation becomes important when internal oversight is examined in a local-government context. The production of audit or review reports does not necessarily mean that governance problems have been resolved. Roussy and Brivot (2016) show that internal auditors operate within organizational and institutional relationships that influence how their recommendations are communicated and acted upon. Ferry et al. (2019) likewise demonstrate that public-sector auditing operates within a broader governance environment in which accountability depends on relationships among oversight institutions, managers, and political actors. Thus, previous research helps explain the conditions that shape internal audit effectiveness, but it leaves an important question insufficiently addressed: how do local-government inspectorates translate supervisory activities into concrete governance improvements, and what institutional constraints interrupt this process?

The gap is particularly relevant in the Indonesian local-government setting, where the Inspectorate operates between formal regulatory requirements and the practical realities of regional government organizations. Internal oversight may be formally implemented through audit, review, evaluation, and monitoring, while its substantive contribution to governance may remain constrained by limited auditor capacity, restricted access to information, weak participation, bureaucratic procedures, and inconsistent follow-up by Regional Apparatus Organizations (*Organisasi Perangkat Daerah*/OPD). Consequently, examining only the existence of supervisory activities cannot adequately explain whether internal oversight strengthens *good governance*. What remains insufficiently explained is the mechanism connecting supervisory activities with governance outcomes, particularly the extent to which findings are communicated, responded to, and converted into corrective action.

This issue is relevant to the Kendari City Inspectorate. As the municipality's internal supervisory institution, the Inspectorate conducts audits, reviews, evaluations, and monitoring of local-government administration. However, preliminary evidence indicates a gap between formal supervisory activities and their substantive governance effects. Participation of relevant stakeholders remains limited, transparency tends to be administrative rather than substantive public access to information, auditor availability constrains responsiveness, and follow-up of supervisory recommendations by OPDs is inconsistent. These conditions suggest that the central problem is not simply whether supervision is conducted, but whether the supervision process is sufficiently supported to generate timely responses, corrective action, and accountability.

The Kendari context therefore provides an opportunity to examine internal oversight as an institutional process rather than merely as an administrative function. The study considers *good governance* through the interconnected dimensions of participation, transparency, responsiveness, effectiveness, efficiency, and accountability. This perspective allows the analysis to identify not only what supervisory functions are performed by the Inspectorate but also how institutional capacity, information access, stakeholder involvement, and recommendation follow-up influence the contribution of supervision to governance improvement.

Based on this gap, this study aims to analyze the role of the Kendari City Inspectorate in supervising local-government governance and to examine how its supervisory practices contribute to the implementation of good governance principles. The study specifically examines the implementation of audit, review, evaluation, and monitoring functions and identifies the institutional factors that support or constrain their contribution to participation, transparency, responsiveness, effectiveness, efficiency, and accountability. By focusing on the link between supervisory processes and governance outcomes, this study seeks to provide a more contextual explanation of how internal oversight can move beyond administrative compliance toward substantive improvement in local-government governance.

METHOD

This study used a descriptive qualitative design to obtain an in-depth understanding of the role of the Kendari City Inspectorate in supervising local-government governance. A qualitative approach was appropriate because the study focused on institutional processes, supervisory practices, constraints, and the experiences of actors involved in internal government oversight rather than on statistical measurement (Creswell & Poth, 2018; Miles et al., 2014). The research was conducted at the Kendari City Inspectorate, an internal government supervisory institution responsible for audit, review, evaluation, monitoring, and follow-up coordination within the municipal government. The research site was selected because the Inspectorate has a direct institutional mandate to oversee the implementation of local-government administration and to support accountability and *good governance*.

Informants were selected using purposive sampling. The selection criteria were that informants had direct involvement in, experience with, or substantive knowledge of the implementation of internal supervision at the Kendari City Inspectorate. The study involved three informants, consisting of an Inspector, a structural official, and an auditor involved in audit, review, evaluation, monitoring, or follow-up activities. These informants were selected because they represented different institutional perspectives on the implementation of internal supervision and its contribution to *good governance*. Data were collected through in-depth interviews, observation, and document review. Interviews explored the implementation of oversight functions, participation, transparency, responsiveness, effectiveness, efficiency, accountability, and constraints affecting the follow-up of recommendations. Observation was used to understand administrative workflows and the practical context of supervision. Document review was used to examine regulatory documents, audit-related records, and available supervision reports.

Data analysis followed the interactive model of qualitative analysis: data condensation, data display, and conclusion drawing. The analysis was conducted thematically by identifying recurring meanings related to good-governance principles. Trustworthiness was enhanced through source triangulation, method triangulation, and repeated comparison between interview results, observed practices, and documentary evidence. Ethical considerations were addressed by maintaining informant confidentiality and presenting institutional findings in an analytical rather than personal manner.

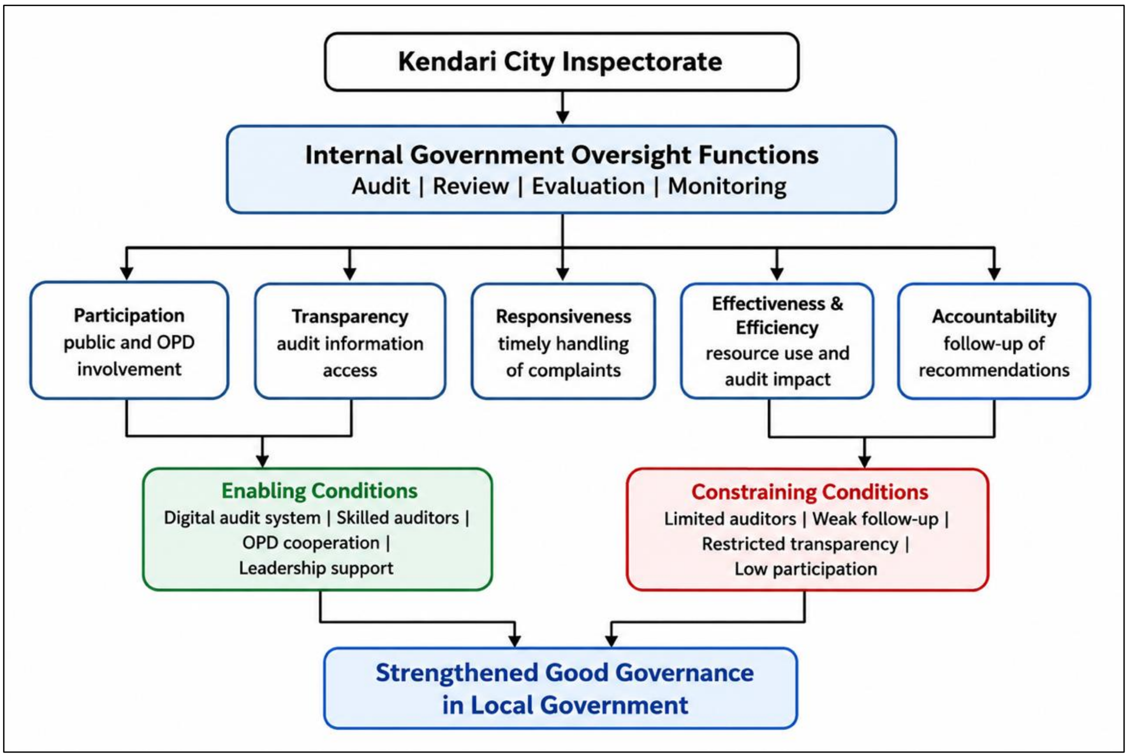

Figure 1. Analytical framework of internal oversight and good governance

RESULTS

The results are organized around the five good-governance dimensions that emerged as central to the role of the Inspectorate: participation, transparency, responsiveness, effectiveness and efficiency, and accountability.

Table 2. Summarizes the main themes identified from the interviews, observation, and document analysis

Theme	Observed role of the Inspectorate	Main constraint	Governance implication
Participation	Provides consultation space, complaint channels, and opportunities for information submission.	Public and OPD involvement remains reactive and formal.	Supervision lacks sufficient field-based feedback.
Transparency	Submits audit reports and summary findings to authorized officials and related OPDs.	Audit information disclosure is restricted and often administrative.	Public control over audit outcomes remains limited.
Responsiveness	Processes complaints and findings through audit and verification procedures.	Shortage of auditors and weak supporting evidence delay response.	Oversight tends to be reactive rather than proactive.
Effectiveness and efficiency	Conducts audit, review, evaluation, and monitoring activities.	Resource shortages and manual	Governance improvement is uneven across OPDs.

		procedures reduce coverage and depth.	
Accountability	Issues audit recommendations and monitors follow-up implementation.	OPD follow-up is inconsistent and sanctions are weak.	Audit results do not always lead to corrective action.

Source: Processed qualitative data, 2026.

Participation

The Inspectorate provided several formal channels through which community members and local government organizations (OPDs) could participate in the supervisory process. Interview evidence indicated that participation mainly occurred through complaints, consultations, submission of information, and coordination during supervisory activities. However, participants described the involvement of the public and OPDs as relatively limited and more frequently initiated when a problem had already emerged. One informant explained:

> "Community participation usually takes the form of complaints or reports. People generally come forward after they have experienced a problem or found something that is considered inappropriate, rather than being involved continuously from the beginning of the supervisory process."

The structural official similarly stated:

> "OPD involvement is mainly carried out through coordination meetings, submission of the required documents, clarification of findings, and follow-up of requests from the Inspectorate. Their involvement is generally related to the supervision process that is already underway."

Observation of supervisory activities showed that interaction with OPDs was primarily associated with the provision of documents, clarification of findings, and follow-up of supervisory requests. Documentary evidence also showed that participation was recorded mainly through formal correspondence, complaint records, meeting documentation, and administrative reports. These findings indicate that participation existed institutionally, but the available evidence showed that it was more commonly administrative and reactive than continuous field-based involvement.

Transparency

Transparency was reflected in the preparation and distribution of supervisory documents, including audit reports, review results, evaluation documents, and monitoring reports. Interview participants reported that findings were communicated to authorized officials and the relevant OPDs. However, access to complete supervisory information by the wider public remained restricted because some information was subject to confidentiality and regulatory limitations. An informant stated:

> "The results of supervision are reported through official documents, such as audit reports, review reports, or monitoring reports. These reports are submitted to the authorized officials and to the relevant OPDs for follow-up."

Another participant explained:

> "Not all supervisory information can be disclosed to the public because some findings contain internal or confidential information. Disclosure must also follow the applicable regulations and the authority of the institution."

Observation showed that supervisory activities generated formal documentation, including reports and administrative records. Document review confirmed the existence of audit and monitoring reports and correspondence related to supervisory findings. At the same time, the documents reviewed did not indicate that complete audit findings were routinely made available to the public. Thus, the empirical evidence distinguishes between the existence of internal reporting and the broader public accessibility of supervisory information.

Responsiveness

The Inspectorate responded to complaints, supervisory findings, and requests for verification through audit, review, evaluation, and monitoring procedures. Interview data indicated that responses were influenced by the availability of auditors, the number of supervision objects, and the completeness of supporting evidence. The auditor stated:

> "The response to complaints and supervisory assignments depends on the number of auditors available, the workload being handled, and the completeness of the supporting evidence. When the evidence is incomplete, additional clarification and verification are required before the supervision can proceed."

The Inspector also explained:

> "Every report or complaint is first received and verified. We examine whether the information is clear and supported by sufficient evidence, then determine the appropriate follow-up based on the urgency of the issue, the available resources, and the authority of the Inspectorate."

Observation of supervisory workflows showed that reports and complaints were subject to administrative verification before further supervisory action was taken. Document review also indicated the existence of records related to complaints, assignments, verification, and follow-up. These findings show that the Inspectorate had a formal response mechanism, but the speed of response varied according to available personnel and the quality of information supporting each report.

Effectiveness

Effectiveness concerned the extent to which supervisory activities produced the intended corrective or governance-related outcomes. Interview evidence indicated that the Inspectorate had carried out its mandated functions, including audit, review, evaluation, and monitoring. However, participants identified inconsistent implementation of recommendations by OPDs as a limitation on the achievement of supervisory objectives. The structural official stated:

> "Some OPDs do not immediately implement all of the recommendations. In several cases, the Inspectorate has to send reminders, request clarification, or conduct follow-up monitoring because the recommendations have only been partially implemented."

The auditor similarly reported:

> "Supervisory findings can result in corrective action when the relevant OPD responds and implements the recommendations. However, the level of implementation varies. Some recommendations are completed, while others remain in progress or require repeated follow-up."

Observation showed that supervisory activities resulted in findings, recommendations, and follow-up activities. Documentary evidence included reports containing recommendations and records concerning their implementation. Some follow-up records indicated that recommendations were implemented partially or remained unresolved. Thus, the evidence shows that the Inspectorate was able to produce supervisory outputs, but the conversion of those outputs into completed corrective actions varied across OPDs.

Efficiency

Efficiency concerned the use of available personnel, time, administrative resources, and procedures in carrying out supervisory activities. Interview participants identified limited human resources, manual administrative processes, and the volume of supervision objects as factors affecting the use of available resources. One informant stated:

> "The number of personnel is not always proportional to the number of supervision objects. As a result, auditors must handle several assignments, and the completion of supervisory activities can take longer, particularly when the documents and problems being examined are complex."

The auditor added:

> "The supervision process requires time for document collection, examination, clarification, preparation of findings, reporting, and follow-up. When these processes

> are still handled manually and the workload is high, additional time is needed to complete each assignment."

Observation showed that supervisory activities involved several administrative stages, including preparation, document examination, verification, reporting, and follow-up. Some processes remained dependent on manual document handling and coordination between units. Documentary evidence also showed repeated administrative requirements associated with supervisory activities. These findings indicate that the Inspectorate's efficiency was constrained not necessarily by the absence of procedures, but by the amount of work relative to available personnel and by administrative processes that required considerable time and coordination.

Accountability

Accountability emerged as a central issue because the Inspectorate could issue recommendations and monitor their implementation, while the final responsibility for corrective action rested with the relevant OPDs. Interview evidence indicated that the follow-up of recommendations was not consistently completed. The Inspector stated:

> "The OPD is responsible for implementing the recommendations and reporting the results of the follow-up to the Inspectorate. The Inspectorate monitors and verifies the reported progress, but the implementation itself remains the responsibility of the relevant OPD."

The auditor explained:

> "One of the difficulties is ensuring that every recommendation has been fully implemented and properly verified. Some OPDs submit a response, but the response does not always demonstrate that the corrective action has been completed, so further clarification or follow-up is required."

Observation of follow-up activities showed that the Inspectorate monitored responses from OPDs after supervisory findings were issued. Document review confirmed the existence of recommendations and follow-up records, but also showed that some recommendations remained partially implemented or unresolved. The evidence therefore indicates a distinction between accountability through reporting and recommendation issuance and accountability through completed corrective action.

DISCUSSION

The findings demonstrate that the role of the Kendari City Inspectorate is strategically important but institutionally constrained. In line with the state-of-the-art literature on public-sector internal audit, effective oversight requires more than the existence of audit procedures.

It depends on auditor capacity, organizational independence, leadership support, information access, and the ability to ensure corrective action (Alzeban & Gwilliam, 2014; Cohen & Sayag, 2010; Lenz & Hahn, 2015). The Kendari case confirms this argument: audit, review, evaluation, and monitoring have been performed, but the impact on good governance is limited when participation is low and follow-up implementation is weak.

The limited quality of participation reflects a broader problem in local governance. Participatory mechanisms exist, but citizens and OPDs do not always use them actively or substantively. This finding is consistent with governance studies showing that participation can remain symbolic if stakeholders lack awareness, trust, or incentives to contribute meaningfully (Fung, 2015; Nabatchi & Amsler, 2014). In the context of internal oversight, weak participation reduces the availability of early warning information, making the Inspectorate dependent on formal audit cycles rather than continuous social feedback. Transparency in this study is best understood as partial transparency. The Inspectorate provides reports through official channels, but public access to audit information remains limited. This pattern aligns with transparency scholarship which argues that transparency improves trust only when information is understandable, relevant, timely, and accessible (Cucciniello et al., 2017; Grimmelikhuijsen et al., 2013; Porumbescu, 2015). In Kendari, transparency is constrained by confidentiality rules and bureaucratic information practices. Therefore, the challenge is not to disclose all audit documents, but to design public-facing summaries that protect confidential information while still enabling public accountability.

Responsiveness is also shaped by institutional capacity. The Inspectorate cannot respond quickly to all complaints and findings when the number of auditors is limited and the evidentiary quality of complaints is uneven. This finding supports public administration literature suggesting that responsiveness depends on resources, administrative routines, information systems, and inter-organizational coordination (Andrews et al., 2017; Bryson et al., 2017). A digital complaint and follow-up system could improve prioritization, but technology will not be sufficient without adequate auditors and cooperation from OPDs.

The discussion of effectiveness and efficiency reveals the importance of moving from compliance auditing to governance improvement. The Inspectorate may be procedurally active, but its effectiveness is reduced when recommendations are not implemented. Public-sector auditing literature has repeatedly emphasized that the value of audit depends on follow-up, corrective action, and learning, rather than report production alone (Roussy & Brivot, 2016; Ferry et al., 2019). In this respect, the empirical gap in Kendari is the distance between audit findings and actual governance reform. Finally, accountability requires enforceability. Bovens

(2007) argues that accountability involves explanation, justification, and consequences. The findings show that the Inspectorate has fulfilled the reporting and recommendation functions, but enforcement remains weak because sanction authority and OPD commitment are limited. This confirms the need to strengthen the institutional linkage between the Inspectorate, local leadership, DPRD, and external audit bodies. Without such linkage, internal oversight risks being reduced to administrative compliance rather than a mechanism for improving governance quality.

Overall, the research findings indicate that the five dimensions of good governance do not operate in isolation but form an interconnected institutional chain. **Participation** serves as the starting point, as the involvement of the public and Regional Apparatus Organizations (OPD) provides the information, complaints, and feedback necessary for the Inspectorate to identify issues at an early stage. When participation is limited or merely tokenistic, the available information is incomplete, thereby constraining the Inspectorate's **responsiveness**. A prompt and appropriate response subsequently determines the **effectiveness** of oversight, as the results of inspections, reviews, and evaluations must be translated into corrective actions by the OPD. However, such effectiveness will not yield sustainable governance improvements unless accompanied by an **accountability** mechanism that ensures recommendations are implemented and accounted for. Thus, the relationship can be understood as a flow: meaningful participation enriches oversight information; adequate information enhances response capabilities; appropriate responses strengthen oversight effectiveness; and effectiveness translates into accountability only when there is clear follow-up and defined consequences.

This relationship also explains how a weakness in one dimension can impact the others. Limited participation in Kendari, for instance, forces the Inspectorate to rely more heavily on formal reports and audit cycles, leading to a reactive response style. Such limited responsiveness reduces opportunities to address issues before they escalate into major problems. Subsequently, oversight effectiveness is curtailed when recommendations are not promptly acted upon by the OPD. Without a robust accountability mechanism to support follow-up, oversight efforts risk stalling at the stage of report and recommendation drafting. These findings broaden the perspective that strengthening good governance requires more than just improving individual functions in isolation; it necessitates a cohesive link between participation, responsiveness, oversight effectiveness, and accountability.

From this perspective, the Inspectorate’s role is understood not merely as an executor of inspections, but as a bridge connecting public information, institutional responses, corrective actions, and local government accountability. Strengthening complaint systems and participation can enhance the quality of information; Enhancing auditor capacity and providing information support can accelerate responses; follow-up monitoring systems can improve effectiveness; while strengthening leadership commitment and accountability mechanisms can ensure accountability. This synthesis demonstrates that the success of internal oversight is ultimately determined by the ability to translate oversight information and findings into tangible responses, corrective actions, and accountability.

CONCLUSION

This study concludes that the Kendari City Inspectorate plays a strategic role in supervising local-government governance through audit, review, evaluation, and monitoring functions. However, the contribution of this role to good governance remains uneven. Participation is available but not yet substantive; transparency exists but is largely administrative; responsiveness is constrained by limited auditor capacity; effectiveness and efficiency are weakened by resource limitations and incomplete digitalization; and accountability is challenged by the inconsistent follow-up of audit recommendations by OPDs. Theoretically, this study confirms that internal government oversight must be understood as part of a broader governance system. The effectiveness of an inspectorate does not depend solely on audit procedures but also on institutional capacity, stakeholder participation, information openness, response mechanisms, and enforceable accountability. Practically, the findings suggest that strengthening the Inspectorate requires additional auditors and PPUPD personnel, better digital monitoring systems, public-facing audit summaries, clearer follow-up mechanisms, and stronger sanctions for OPDs that ignore recommendations.

RECOMMENDATIONS

First, the Kendari City Government should strengthen the human-resource capacity of the Inspectorate by increasing the number of auditors and PPUPD personnel, providing continuous professional training, and supporting certification in risk-based audit and digital supervision. Second, the Inspectorate should develop an integrated digital system for complaint handling, audit tracking, and recommendation follow-up so that responsiveness and accountability can be monitored in real time. Third, public transparency should be improved through accessible audit-summary reports that protect confidential information while allowing citizens to understand major governance issues and corrective actions. Fourth, OPDs should be required to prepare measurable follow-up action plans, and non-compliance with recommendations should be linked to administrative consequences. Finally, future research should compare inspectorates across several local governments or use mixed methods to measure the relationship between oversight capacity, recommendation follow-up, and public-service performance.

ACKNOWLEDGMENTS

The authors express their appreciation to the Master of Management Program, Sekolah Tinggi Ilmu Ekonomi Enam Enam Kendari, and to the informants who provided valuable information for this study. Any errors and interpretations remain the responsibility of the authors.

REFERENCES

Alzeban, A., & Gwilliam, D. (2014). Factors affecting the internal audit effectiveness: A survey of the Saudi public sector. Journal of International Accounting, Auditing and Taxation, 23(2), 74–86. https://doi.org/10.1016/j.intaccaudtax.2014.06.001

Andrews, R., Beynon, M. J., & McDermott, A. M. (2017). Organizational capability in the public sector: A configurational approach. Journal of Public Administration Research and Theory, 27(2), 239–258. https://doi.org/10.1093/jopart/muw067

Ahrens, T., & Ferry, L. (2020). Financial resilience of English local government in the aftermath of COVID-19. Journal of Public Budgeting, Accounting & Financial Management, 32(5), 813–823. https://doi.org/10.1108/JPBAFM-07-2020-0098

Bovens, M. (2007). Analysing and assessing accountability: A conceptual framework. European Law Journal, 13(4), 447–468. https://doi.org/10.1111/j.1468-0386.2007.00378.x

Bryson, J. M., Crosby, B. C., & Bloomberg, L. (2017). Public value governance: Moving beyond traditional public administration and the new public management. Public Administration Review, 74(4), 445–456. https://doi.org/10.1111/puar.12238

Cohen, A., & Sayag, G. (2010). The effectiveness of internal auditing: An empirical examination of its determinants in Israeli organisations. Australian Accounting Review, 20(3), 296–307. https://doi.org/10.1111/j.1835-2561.2010.00097.x

Cucciniello, M., Porumbescu, G. A., & Grimmelikhuijsen, S. (2017). 25 years of transparency research: Evidence and future directions. Public Administration Review, 77(1), 32–44. https://doi.org/10.1111/puar.12685

Ferry, L., Ahrens, T., & Khalifa, R. (2019). Public value, institutional logics and practice variation during austerity localism at Newcastle City Council. Public Management Review, 21(1), 96–115. https://doi.org/10.1080/14719037.2018.1462398

Fung, A. (2015). Putting the public back into governance: The challenges of citizen participation and its future. Public Administration Review, 75(4), 513–522. https://doi.org/10.1111/puar.12361

Grimmelikhuijsen, S. G., Porumbescu, G. A., Hong, B., & Im, T. (2013). The effect of transparency on trust in government: A cross-national comparative experiment. Public Administration Review, 73(4), 575–586. https://doi.org/10.1111/puar.12047

Lenz, R., & Hahn, U. (2015). A synthesis of empirical internal audit effectiveness literature pointing to new research opportunities. Managerial Auditing Journal, 30(1), 5–33. https://doi.org/10.1108/MAJ-08-2014-1072

Nabatchi, T., & Amsler, L. B. (2014). Direct public engagement in local government. American Review of Public Administration, 44(4_suppl), 63S–88S. https://doi.org/10.1177/0275074013519702

Porumbescu, G. A. (2015). Linking transparency to trust in government and voice. American Review of Public Administration, 45(5), 520–537. https://doi.org/10.1177/0275074014529163

Roussy, M., & Brivot, M. (2016). Internal audit quality: A polysemous notion? Accounting, Auditing & Accountability Journal, 29(5), 714–738. https://doi.org/10.1108/AAAJ-10-2014-1843