

STRATEGIC INTERNAL AUDIT FUNCTIONS AND ORGANISATIONAL OUTCOMES IN DEVELOPING ECONOMIES: EVIDENCE FROM AFRICA AND ASIA (2000–2025)**Lamin K Drammeh^{1a}, Driana Leniwati^{2b},**¹²Accounting Department, Faculty Economics and Business, University of Muhammadiyah Malang, Jawa TImur, Indonesia
drammehlaminkebba@gmail.com^a, driana@umm.ac.id^b**ARTICLE INFO****Received:** 13 June 2025;**Accepted:** 26 July 2025;**Publish:** 30 July 2025;Volume 30, Number 2,
July 2025, pp. 192-201<http://doi.org/10.23960/jak.v30i2.4407>**ABSTRACT**

This study investigates how internal audit functions shape governance, risk management, and organizational performance across six developing economies: The Gambia, Ghana, Kenya, Indonesia, Malaysia, and India between 2000 and 2025. Employing a qualitative comparative case study approach, it analyses secondary data from audit reports, policy papers, and academic sources using thematic analysis. The findings reveal strong audit independence and professional capacity in Kenya and India, contrasted with autonomy and digitalization challenges in The Gambia and Indonesia. Malaysia demonstrates progress through ESG-integrated auditing. The study develops a Cross-Regional Audit Effectiveness Framework linking institutional capacity, digital readiness, and ESG adoption to audit effectiveness. The results show that governance context mediates the strategic impact of internal audit on organizational outcomes. This research fills a gap in cross-regional evidence on how institutional and technological factors jointly determine the strategic role of internal auditing in Africa and Asia.

Keywords: Africa, Asia, Governance, ESG, Internal Audit, Risk Management**ABSTRAK**

Studi ini meneliti bagaimana fungsi audit internal memengaruhi tata kelola, manajemen risiko, dan kinerja organisasi di enam negara berkembang: Gambia, Ghana, Kenya, Indonesia, Malaysia, dan India selama periode 2000–2025. Dengan menggunakan pendekatan studi kasus komparatif kualitatif, penelitian ini menganalisis data sekunder dari laporan audit, dokumen kebijakan, dan literatur akademik melalui analisis tematik. Hasilnya menunjukkan bahwa Kenya dan India memiliki sistem audit yang independen dan berkapasitas profesional tinggi, sedangkan Gambia dan Indonesia menghadapi tantangan dalam otonomi dan digitalisasi. Malaysia memperlihatkan kemajuan melalui penerapan audit berbasis ESG. Studi ini mengembangkan Cross-Regional Audit Effectiveness Framework yang menghubungkan kapasitas institusional, kesiapan digital, dan adopsi ESG terhadap efektivitas audit internal. Temuan menegaskan bahwa konteks tata kelola memediasi pengaruh strategis audit internal terhadap hasil organisasi. Penelitian ini mengisi kesenjangan literatur lintas regional mengenai bagaimana faktor institusional dan teknologi bersama-sama menentukan peran strategis audit internal di Afrika dan Asia.

Kata Kunci: Afrika, Asia, Tata Kelola, ESG, Audit Internal, Manajemen Risiko**A. INTRODUCTION**

Internal auditing has ceased to be a compliance-focused activity and turned into a strategic governance tool offering improved accountability, risk management, and performance (Cantù, Langella, & Vannini, 2025). This change is critical particularly in the developing economies whereby internal audit functions play the central role in ensuring transparency and institutional resilience. The institutions are weak, finances are not well monitored, and corruption persists; this is what undermines the effectiveness of governance in Africa and Asia (Azinogo & Erasmus, 2025; Tidjani & Madouri, 2024). Enhancing internal auditing mechanisms thus forms a central tool towards enhancing transparency, accountability as well as sustainable development.

Although the importance of it has been largely appreciated, great disparities exist across and within regions. In Africa, lack of independence of audits, lack of professional capacity and connection to strategic planning continue to be restricted (Bawuah, 2024). In comparison, risk-based auditing and ESG-focused models have already been developed in certain Asian countries, including Malaysia and India, but continue to face a problem in digitalization

and regulatory integration (Dutchak, Kondratiuk, Rudenko, Shaikan, & Adilchaev, 2022; Nejad, Khan, & Othman, 2024).

Recent studies have the bias of single nation research, which does not contribute much to the understanding of the role of institutional, cultural, and technological forces in the strategy of internal audit (Islam, 2025a; Nasir, Wan Ismail, Kamarudin, Zarefar, & Armadani, 2024). This is a very localized understanding that restricts our understanding of the cross-regional dynamics particularly in relation to how internal audit can improve organisation effectiveness in all types of governance structures.

This study therefore fills that gap expressly by making a comparative analysis to the internal audit strategies of six developing economies of Africa and Asia: Gambia, Ghana, Kenya, Indonesia, Malaysia, and India.

The objectives of this study are to:

1. Examine how internal audit functions influence governance, risk management, and organizational performance across the selected countries;
2. Identify regional variations in audit independence, professional capacity, digital transformation, and ESG integration; and
3. Develop a cross-regional framework linking institutional capacity and strategic alignment to internal audit effectiveness.

By focusing on analytical reasoning rather than descriptive statistics, the study highlights how institutional context mediates the effectiveness of internal audit systems and provides actionable insights for reforming governance structures in developing economies.

B. LITERATURE REVIEW

Theoretical Foundation

Internal auditing is being viewed more as a strategic governance process to enhance accountability, transparency and institutional performance. The Three Lines Model of the Institute of Internal Auditors provides an organizational framework in which the internal audit is presented as one of the primary pillars of the governance framework that enhances organizational resilience and risk management (IIA, 2012). Institutional Theory goes on to explain that the effectiveness of internal audit depends on the power of formal institutions, regulatory settings, and cultural norms that determine organizational behavior (Azinogo & Erasmus, 2025; Joshi & Karyawati Purba, 2022) (Agustina, 2016; Azinogo & Erasmus, 2025; Lal Josh & Karyawati Purba, 2022). The combination of these frameworks demonstrates the role of internal auditing as a compliance protective measure and a strategic change and innovation agent.

Internal Audit in Africa

The audit systems at the internal audit are changing within the context of institutional reforms and governance problems in Africa. Research indicates that a lack of independence, inadequate professionalism, and political interference is still a major obstacle to audit effectiveness (Bawuah, 2024; Daniel, Salia, Fusheini, & Adoboe-Mensah, 2021; Gegeza & Dubihlela, 2024). In most instances, internal audit functions are more oriented towards compliance activities and are not incorporated in the strategic governance or in the policy review (Azinogo & Erasmus, 2025). The Ghana, Kenya and Gambia reforms in the recent past are examples of incremental improvement. Risk-based audit systems and increased mechanisms of public oversight in Kenya have increased transparency and accountability (Grace & Thorogood, 2023). Nonetheless, the internet revolution is unequal in that the majority of African governmental institutions are still practicing manual auditing, which lowers efficiency and timeliness (Augustine, 2025; Otia & Bracci, 2022).

According to empirical evidence Babalola, Kokogho, Odio, Adeyanju, and Sikhakhane-Nwokediegwu (2022); Sreekala and Thomas (2025), the effectiveness of audit in Africa is determined by institutional maturity and professionalization of auditors, in particular, by international certifications like CIA and ACCA. Enhancement of strategic contribution of internal auditing to the outcome of governance is a prerequisite that strengthens legal autonomy and offers technical training.

Internal Audit in Asia

Asian countries demonstrate greater institutionalization of internal audit within governance frameworks. Nations like Malaysia, India, and Indonesia have embraced ESG-integrated and digital audit practices, aligning internal audit roles with sustainability and technological innovation (Nasir et al., 2024; Pramukti, 2024). Malaysia's

use of performance-based and risk-focused auditing has improved public sector accountability, while India's emphasis on professional accreditation and technology-enabled systems has reinforced audit independence (Bužinskienė & Padgureckienė, 2025; Dutchak et al., 2022). However, challenges persist. Regulatory inconsistencies, limited cybersecurity frameworks, and uneven technological adoption constrain digital auditing in lower-capacity Asian contexts (Al-Hamadani & Al-Saadi, 2025; Lehr, Heikkinen, Clark, & Bauer, 2011). Despite these issues, Asia provides valuable models for embedding internal audit as a governance advisory function, promoting proactive engagement in risk assessment, compliance monitoring, and sustainable reform planning (Boufounou, Eriotis, Kounadeas, Argyropoulos, & Pouloupoulos, 2024).

Comparative Perspectives and Gaps

Comparative research remains limited despite the growing relevance of internal auditing in developing economies. Previous studies often analyze country-level reforms without systematically linking regional variations in audit independence, professional capacity, and digital readiness (Koutoupis & Tsamis, 2009; Petrașcu & Tieanu, 2014). Recent scholarship by Cantù et al. (2025) emphasizes the strategic transformation of internal auditing, yet comparative insights across Africa and Asia are scarce. This study contributes by developing a cross-regional framework that connects institutional context, technological adoption, and ESG integration to internal audit effectiveness. The research gap therefore lies in understanding how governance environments mediate the strategic contribution of internal audit to organizational outcomes across regions. Addressing this gap enhances both theoretical and practical understanding of how internal auditing can strengthen public sector reform in developing economies.

Contribution of This Study

Through comparative analysis of six countries The Gambia, Ghana, Kenya, Indonesia, Malaysia, and India this paper contributes new insights into how contextual conditions influence the effectiveness of internal audit systems. The study advances current knowledge by connecting internal audit autonomy, digital transformation, and ESG adoption with performance and governance outcomes, providing a cross-regional perspective that remains underexplored in prior studies.

Conceptual Framework

The conceptual framework text proposed in this study Figure 1 below illustrates the relationships between the key variables influencing internal audit effectiveness across Africa and Asia:

a) Independent Variables:

- Institutional Capacity (legal frameworks, autonomy).
- Professional Competence (training, certification).
- Digital Transformation (audit technology adoption).
- ESG Integration (sustainability and risk-based focus).

b) Mediating Variable:

- Governance Context (institutional culture, regulatory environment)

c) Dependent Variable:

- Internal Audit Effectiveness (impact on governance, risk management, and organizational performance)

Figure 1 below Conceptual Framework visually links these dimensions, demonstrating that stronger institutional and digital capacities enhance audit effectiveness, while governance context moderates their overall influence on organizational outcomes.

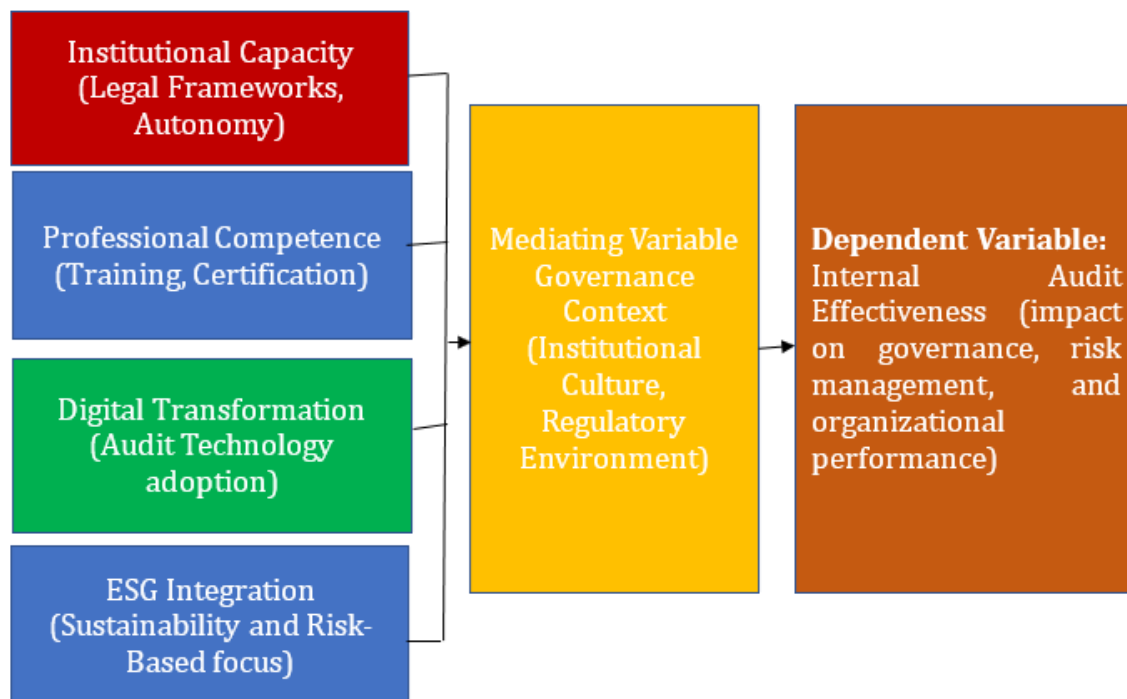


Figure 1. Conceptual Framework

C. RESEARCH METHODOLOGY

Research Methodology

The research is based on a qualitative comparative case study to analyze the governance and institutional processes in diverse political, social, and cultural settings, following the framework by (Grace & Thorogood, 2023; Lejano, Guo, Lian, & Yin, 2018). This design would be appropriate in investigating the impact of internal audit functions on organizational outcomes in various countries. Instead of a descriptive country report, this study uses a cross-regional comparative design, which methodically determines common patterns and situational contrasts in Africa and Asia.

Research Questions

Since it is a qualitative study, research questions are used in place of hypotheses in the investigation. The following key questions are the subject of the investigation:

1. What is the association between the quality of governance, risk management and organizational performance in the developing economies in Africa and Asia and internal audit functions?
2. How can we describe institutional, professional, and technological processes behind cross-regional variations in the independence of audit and strategic integration?
3. What is the mediation of structures of contextual governance between internal audit practices and organizational outcomes?
4. How far do digital transformation and ESG integration enhance the strategic significance of internal auditing in the two regions?

These questions are the basis of the analysis based on the comparative interpretation and they comply with the purpose of the study which was to create a Cross-Regional Audit Effectiveness Framework.

Theoretical Propositions

To help validate the analytical framework, the study suggests the following propositions, based on Institutional Theory and IIA Three lines model (IIA, 2020):

H1: Institutional capacity such as regulatory independence, and legal enforcement have a positive impact on internal audit effectiveness.

H2: Training and international certification are professional competence, which improves the strategic value of internal audit to governance.

H3: Digital transformation softens the relationship between the audit practice and organizational performance by enhancing the timeliness and transparency.

H4: ESG integration enhances the correlation of internal auditing with sustainability-based governance results.

H5: These relationships are made mediated by governance context, which determines the way that institutional norms and structures of oversight facilitate or restrict audit performance.

Country Selection

The research is done to six countries viz, The Gambia, Ghana, and Kenya in Africa; Indonesia, Malaysia and India in Asia. The selection criteria were:

1. Existence of new or current reform in auditing of the state.
2. The presence of secondary data in form of policy papers, audit reports and academic sources.
3. Differences in institutional structures, which give comparative information on the independence of auditing, professional skills, and adoption of new technologies.

This multi-country choice provides an opportunity to generalize analytically instead of inferring statistically, which conforms to the case-study logic.

Data Sources and Analysis

All the analyses are based on secondary data, such as national audit charters, the system of public expenditure, PEFA reports, the peer-reviewed literature (Bawuah, 2024; Islam, 2025b), and publications of (IIA, 2012, 2020). Triangulation of data insists on credibility as the findings are verified by policy, academic, and institutional sources (Bhattarai, 2022).

Comparative thematic analysis is a technique of analyzing recurring themes across the countries of choice in three steps:

1. First Coding: Identification of the major phrases in regard to audit independence, strategy integration, professional capacity, digitalization, and ESG principles.
2. Pattern Matching: The methods of comparison between coded themes of different countries with the aim of identifying convergences and divergences (Dutchak et al., 2022; Kahyaoğlu, Sarıkaya, & Topal, 2020).
3. Cross-Regional Synthesis: First, it is necessary to group results into two meta-categories (Africa and Asia), in order to build the comparative framework.

It is an analytical technique that improves analytical rigor by explaining how theoretical and practical conclusions are based on qualitative data.

Methodological Rationale

Case-study methodology reveals institutional complexity that is usually misleading when relying on quantitative cross-national research from (Hakala, 2018). Cross-regional research with secondary data is a cost-efficient approach to research but with some drawbacks, such as:

1. Inaccessibility to primary field data to get direct verification.
2. Difference in quality and availability of data in different regions.

In an attempt to alleviate these problems, various types of documents were examined and the results were confirmed by peer-reviewed articles and professional organizations auditors (Wilson et al., 2021). Altogether, the qualitative and theoretically based approach will guarantee that the research questions and propositions are discussed in a coherent way based on systematic comparison, which will add to both scholarly and policy relevant knowledge on the topic of internal audit reform in developing economies.

D. RESULT AND DISCUSSION

In this section, the comparative results of six emerging economies, The Gambia, Ghana, Kenya, Indonesia, Malaysia, and India, are organized into four major dimensions, including audit independence, professional capacity, digital transformation, and ESG integration. All of the themes are viewed through the prism of the Institutional Theory and the Three Lines Model of the IIA (2020) to describe the influence of institutional structures on the strategic performance of internal audit.

Audit Independence

The audit independence differs widely with regions. Kenya and India have well developed statutory provisions to safeguard internal auditors against political influence and this is in line with the first and second line of defense prescribed by the IIA which focuses on independent assurance and oversight. On the contrary, The Gambia and Indonesia lack autonomy because of the control of their ministers and dependency on the administrations, undermining credibility and restraining strategic contribution (Azinogo & Erasmus, 2025). Therefore, transitional progress is made in Ghana and Malaysia which is partial independence with ongoing reforms.

Institutional Theory These differences can be understood in the context of different institutional maturity and institutional embeddedness of governance. Sound legal systems as witnessed in Kenya and India, generate normative and regulatory constraints that institutionalize audit independence. The audit legitimacy and accountability are weakened by weak enforcement as in The Gambia. Therefore, independence and influence of internal audit functions depend on institutional strength, rather than audit design.

Professional Capacity

Skilled and certified auditors are available in a wide range in countries. India, Malaysia and Kenya have come up with organized professional development programs through which they issue certifications like CIA, ACCA and CISA. Conversely, both The Gambia and Ghana are afflicted with the lack of qualified staff and local training, which undermine the performance of the audit and their strategic involvement (Bužinskienė & Padgureckienė, 2025). The institutional Theory demonstrates that the cognitive pillar of institutions is based on the presence of professional norms, affecting the quality and legitimacy of the internal audit work. Another important aspect of the IIA in the Three Lines Model is the importance of qualified auditors in the process of effective assurance. Hence, professional competence is an institutional protection as well as technical enabler that empowers auditors to offer independent, value-adding, insights, that are used to facilitate governance reforms.

Digital Transformation

Digital audit tools and e-audit systems have been implemented in Kenya, Malaysia, and India, and they enhance transparency and efficiency (Otia & Bracci, 2022). Conversely, The Gambia and Indonesia continue to use manual audit processes, which slows the audit process and decreases the accuracy of the analytical process. Digital preparedness therefore can be used to separate the mature and emerging audit systems. According to the Three Lines Model, technology enhances the second and the third lines of defense, as it improves the flow of information and reliability of audits. According to the Institutional Theory, digitalization is the adaptive ability of a company to the environmental and technological challenges. Countries that are more digital are more prepared in terms of institutional learning and this means internal audit will no longer be involved in compliance monitoring, but rather it will be involved in strategic governance advisory roles.

ESG Integration

ESG (Environmental, Social, and Governance) auditing is taking over in India and Malaysia, courtesy of regulatory and corporate developments that advocate sustainability reporting (Dutchak et al., 2022). African counterparts are still at infantile stages and ESG activities are mostly directed by the donors or outside requirements (Masoud, 2025). This pattern reflects institutional variation, the process through which organizations adopt globally accepted governance norms. In line with the IIA's Model, ESG integration represents an expansion of the internal audit's strategic advisory role, bridging operational assurance with long-term governance sustainability.

Cross-Regional Synthesis

The comparative interpretation demonstrates that there are three significant drivers of internal audit effectiveness in the two locations. They are interlinked:

1. Institutional Independence - ensures audit legitimacy and independence.
2. Professional and Technological Capacity- develops competence and encourages innovation.
3. Strategic and ESG Integration - links the work of audit to the sustainability and reform objectives.

The drivers comprise the Cross-Regional Audit Effectiveness Model, which demonstrates the influence of the governance environment that mediates the effects the audit practices may have on the organizational performance.

Theoretical Integration

The results affirm that the Institutional Theory is applicable in the explanation of this difference in audit maturity through the study of formal structures, norms, and the existing governance culture. The Three Lines Model provided by the IIA transforms the institutional step-insights into definite assurance and advisory functions. Africa is still in institutionalization. Audit work is primarily compliance-related, although it is deteriorating toward strategic integration. Asia is more consolidated. Audit is a governance partner that is supported by digital and ESG accountability. This shows that institutional legitimacy and professional alignment is what determines whether audit is a regulatory obligation or governance change agent.

Visual Framework: Audit Effectiveness Institutional Pathways.

Figure 2 below is a conceptual representation of the impact of institutional factors on the effectiveness of audit between regions. As a flow diagram it can be depicted as follows:

4. Institutional Factors (left side): Legal Autonomy to Professional Competence to Digital Readiness to ESG Integration.
5. Mediating Mechanism (center): Governance Context (institutional strength, policy coherence, oversight mechanisms)
6. Outcome (right hand): Internal Audit Effectiveness to Governance Accountability to Organizational Performance.

The arrows signify causal relationships and it was important to note that robust institutional and technological enablers enhance audit impacts by improving the governance structure.

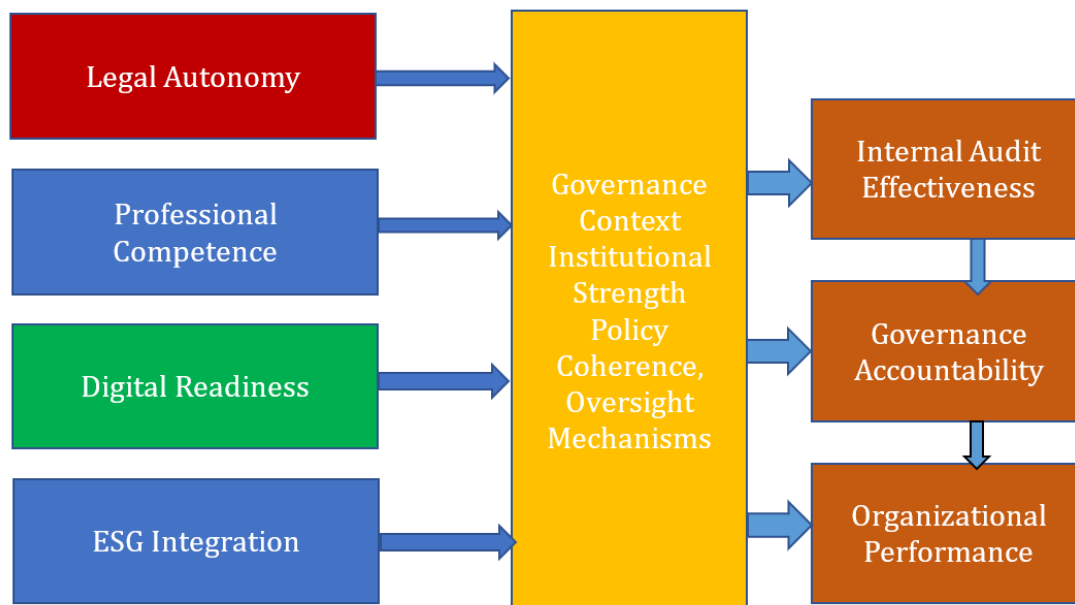


Figure 2. Conceptual Representation

Summary of Key Insights

1. With the help of the institutional Theory, it is revealed that audit effectiveness is determined by the maturity and the power of the underlying governance system.
2. The Three Lines Model by the IIA converts into practical audit frameworks the independence of the institution and professional standards.
3. The use of digital and ESG makes the audit system modern and connects the classic control functions with the progressive governance.
4. The cross-regional test has established institutional capacity rather than geography to be the most powerful predictor of strategic audit success.

E. CONCLUSION AND SUGGESTION

This paper summarizes the ability of strategic internal audit functions to transform governance, accountability and performance in the developing economies in Africa and Asia. As opposed to considering internal audit as a mere tool of compliance, the results show that it has developed in to a strategic tool of governance in cases

where institutional independence, professionalism, and technological prowess matches up with conducive governance environments.

Theoretically, the research builds upon the Institutional Theory and IIA Three Lines Model by showing that the internal audit system performance is a functional of the formal institutional frameworks, as well as any adaptability-related capacities, especially digital transformation and integrating ESG. This synthesis will enhance the academic discussion as it presents internal audit not as a control mechanism but as a dynamical governance associating entity which reconciles the institutional legitimacy, risk-control, and sustainability-focused management.

In practice, the research highlights that increased independence of the audit, professional competency, and technological preparedness can improve transparency, trust in society and policy consistency in emerging economies. The Cross-Regional Audit Effectiveness Framework provides a diagnostic instrument to the policymakers to align audit reform with governance improvement measures to facilitate the long-term resilience of institutional structures. This framework is to be empirically tested in future studies by mixed method designs and primary data collection by investigating the role of digital innovation, ESG alignment, and institutional culture in transforming the strategic role of internal audit as the three variables combined in governance change.

Recommendations and Policy Implications

On the basis of the comparative results, we suggest that the policy makers, audit institutions and development partners take some action steps to enhance the governance and accountability in the developing economies.

1. **Enhance Legal and Institutional Autonomy.**

Governments should implement measures that ensure that internal auditors are not disturbed by political and managerial interests. To ensure credible, unbiased assurance and strengthening the trust that people have on audit procedures, legal autonomy is vital.

2. **Incorporate Internal Audit in Strategic Governance Planning.**

The internal auditors ought to be brought into the strategic decision making particularly during risk assessments, performance evaluation, and allocation of resources. Kenya and India indicate that this change makes internal audit a governance advisory as opposed to a compliance exercise.

3. **Improve Professional Competence and Certification.**

Audit institutions and professional bodies must invest in ongoing training, promote international qualifications and certification like CIA, ACCA, and CISA and establish networks of knowledge exchange. The increased professionalization will enhance the technical quality and independence of the auditing.

4. **Speed up Digitalization of Audits.**

By implementing e-audit platforms, data analytics, and AI-based technology, it is possible to increase the transparency, timeliness, and integrity of data. The enhancement of digital innovation in the area can support the reduction of the capacity disparity in the lower-income economies through regional collaboration.

5. **Integrate ESG and Risk-Based Approaches within Audits.**

Incorporation of Environmental, Social and Governance (Hesgrove, Zebrak, Yount, Sorra, & Ginsberg) in audit mandates would be in line with internal audit functions to global standards of sustainability and long term reforms in governance.

6. **Encourage Regional Cooperation and Sharing of knowledge.**

Promote inter-regional collaboration between African and Asian audit institutions to support policy learning, convergence of standards of audit and enhance collective ability to transform governance.

Future Research Directions

In future studies, researchers need to go beyond secondary data and apply primary and field-based evidence such as interviews and surveys among auditors, regulators, and policymakers to prove the Cross-Regional Audit Effectiveness Framework. Comparative quantitative analyses may also help explain causal mechanisms by which institutional independence, digital innovation and ESG integration leads to sustainable governance reform.

REFERENCES

- Al-Hamadani, I. M. A., & Al-Saadi, S. G. H. (2025). Reflection of Internal Control Evaluation on the Quality of Internal Auditing. *International Journal of Management and Economics Fundamental*, 5(3), 59-69. doi:<https://doi.org/10.37547/ijmef/Volume05Issue03-10>

- Augustine, A. A. (2025). Auditing in Local Governments: Panacea for Accountability, Transparency, and Ethical Standards in Grassroots Governance and Service delivery in the 21st Century. *International Journal of Management and Economics Invention*, 11(3), 4124-4135. doi:<https://doi.org/10.47191/ijmei/v11i3.15>
- Azinogo, B. K., & Erasmus, L. J. (2025). Corporate Governance Challenges and Their Impact on Public Sector Auditing in Africa: An Exploration of Effectiveness, Accountability, and Transparency. *Journal of Accounting, Finance and Auditing Studies*, 11(1), 1-14. doi:<https://doi.org/10.56578/jafas110101>
- Babalola, F. I., Kokogho, E., Odio, P. E., Adeyanju, M. O., & Sikhakhane-Nwokediegwu, Z. (2022). Redefining Audit Quality: A Conceptual Framework for Assessing Audit Effectiveness in Modern Financial Markets. *International Journal of Multidisciplinary Research and Growth Evaluation*, 3(1), 690-699. doi:<https://doi.org/10.54660/ijmrge.2022.3.1-690-699>
- Bawuah, I. (2024). Audit Committee Effectiveness, Audit Quality and Earnings Management: Evidence from Ghana. *Cogent Business & Management*, 11(1), 1-22. doi:<https://doi.org/10.1080/23311975.2024.2315318>
- Bhattarai, P. (2022). Exploring Dynamics of Stakeholders' Participation in Social Audit Process of a Community School: A Case Study Approach. *Pashupati Pragma पशुपति प्रज्ञा*, 2(1), 92-104. doi:<https://doi.org/10.3126/pp2.v2i1.79030>
- Boufounou, P., Eriotis, N., Kounadeas, T., Argyropoulos, P., & Pouloupoulos, J. (2024). Enhancing Internal Control Mechanisms in Local Government Organizations: A Crucial Step towards Mitigating Corruption and Ensuring Economic Development. *Economies*, 12(4), 1-21. doi:<https://doi.org/10.3390/economies12040078>
- Bužinskienė, R., & Padgureckienė, A. (2025). The Role of Internal Control Integration in Enhancing Organizational Performance. *Management Theory and Studies for Rural Business and Infrastructure Development*, 47(1), 25-48. doi:<https://doi.org/10.15544/mts.2025.03>
- Cantù, E., Langella, C., & Vannini, I. E. (2025). Making Sense of the Internal Audit Function: Toward Internal Controls Integration and Organizational Learning. *Financial Accountability & Management*, 41(2), 262-273. doi:<https://doi.org/10.1111/faam.12413>
- Daniel, K. Q., Salia, H., Fusheini, K., & Adoboe-Mensah, N. (2021). Factors Affecting the Internal Audit Effectiveness in Local Government Institutions in Ghana. *Journal of Accounting and Taxation*, 13(4), 255-269. doi:<https://doi.org/10.5897/jat2021.0471>
- Dutchak, R., Kondratiuk, O., Rudenko, O., Shaikan, A., & Adilchaev, R. (2022). Internal Audit of the Business Partner's Reliability for Sustainable Development of the Enterprise. *Proceedings of the 5th International Scientific Congress Society of Ambient Intelligence*, 155-166. doi:<https://doi.org/10.5220/0011346200003350>
- Gegeza, A., & Dubihlela, J. (2024). Factors Limiting Internal Audit Efficiency in Provincial Governance Systems of South Africa. *International Journal of Applied Research in Business and Management*, 5(2), 1-16. doi:<https://doi.org/10.51137/ijarbm.2024.5.2.3>
- Grace, C., & Thorogood, T. (2023). Debate: Local Public Audit and Accountability—An International and Public Value Perspective. *Public Money & Management*, 43(3), 197-205. doi:<https://doi.org/10.1080/09540962.2021.1971867>
- Hakala, E. (2018). *International Organisations and the Securitisation of the Environment in Post-Conflict Western Balkans*. University of Helsinki, Helsinki. Retrieved from <http://urn.fi/URN:ISBN:978-951-51-3332-8>
- Hesgrove, B., Zebrak, K., Yount, N., Sorra, J., & Ginsberg, C. (2024). Associations between Patient Safety Culture and Workplace Safety Culture in Hospital Settings. *BMC Health Services Research*, 24(1), 1-8. doi:<https://doi.org/10.1186/s12913-024-10984-3>
- IIA. (2012). *Supplemental Guidance: The Role of Auditing in Public Sector Governance*. Florida: The Institute of Internal Auditors.
- IIA. (2020). *The IIA's Three Lines Model*. Florida: The Institute of Internal Auditors.
- Islam, S. (2025a). Public Finance and Policy Effectiveness A Review of Participatory Budgeting in Local Governance Systems. *Journal of Sustainable Development and Policy*, 1(1), 115-143. doi:<https://doi.org/10.2139/ssrn.5287147>
- Islam, S. (2025b). A Systematic Review of Public Budgeting Strategies in Developing Economies: Tools for Transparent Fiscal Governance. *American Journal of Advanced Technology and Engineering Solutions*, 1(1), 602-635. doi:<https://dx.doi.org/10.2139/ssrn.5287137>
- Joshi, P. L., & Karyawati Purba, G. (2022). The Institutional Theory on the Internal Audit Effectiveness: The Case of India. *Interdisciplinary Journal of Management Studies*, 15(1), 35-48. doi:<https://doi.org/10.22059/ijms.2021.313778.674303>
- Kahyaoglu, S. B., Sarıkaya, R., & Topal, B. (2020). Continuous Auditing as a Strategic Tool in Public Sector Internal Audit: The Turkish Case. *Selçuk Üniversitesi Sosyal Bilimler Meslek Yüksekokulu Dergisi*, 23(1), 208-225. doi:<https://doi.org/10.29249/selcuksbmyd.670261>
- Koutoupis, A. G., & Tsamis, A. (2009). Risk based Internal Auditing within Greek Banks: A Case Study Approach. *Journal of Management & Governance*, 13(1), 101-130. doi:<https://doi.org/10.1007/s10997-008-9072-7>
- Lehr, W., Heikkinen, M., Clark, D. D., & Bauer, S. (2011). Assessing Broadband Reliability: Measurement and Policy Challenges. *Research Conference on Communication, Information and Internet Policy (TPRC)*, 1-38.
- Lejano, R., Guo, J., Lian, H., & Yin, B. (2018). *A Phenomenology of Institutions: Relationality and Governance in China and Beyond*. New York: Routledge.
- Masoud, N. (2025). The Critical Influence of Internal Audit Effectiveness and Sustainable Innovation on Sustainable Auditing Practices. 1-22. doi:<https://doi.org/10.20944/preprints202501.0729.v1>

- Nasir, A., Wan Ismail, W. A., Kamarudin, K. A., Zarefar, A., & Armadani. (2024). Examining the Impact of Corporate Governance and Family Ownership on Corporate Performance: Evidence from the Indonesian Stock Exchange. *Cogent Business & Management*, 11(1), 1-16. doi:<https://doi.org/10.1080/23311975.2024.2339546>
- Nejad, M. Y., Khan, A. S., & Othman, J. (2024). A Panel Data Analysis of the Effect of Audit Quality on Financial Statement Fraud. *Asian Journal of Accounting Research*, 9(4), 422-445. doi:<https://doi.org/10.1108/AJAR-04-2023-0112>
- Otia, J. E., & Bracci, E. (2022). Digital Transformation and the Public Sector Auditing: The SAI's Perspective. *Financial Accountability & Management*, 38(2), 252-280. doi:<https://doi.org/10.1111/faam.12317>
- Petraşcu, D., & Tieanu, A. (2014). The Role of Internal Audit in Fraud Prevention and Detection. *Procedia Economics and Finance*, 16, 489-497. doi:[https://doi.org/10.1016/S2212-5671\(14\)00829-6](https://doi.org/10.1016/S2212-5671(14)00829-6)
- Pramukti, A. (2024). Audit and Sustainability: Integrating Environmental Aspects in Auditing. *Golden Ratio of Auditing Research*, 4(1), 43-55. doi:<https://doi.org/10.52970/grar.v4i1.388>
- Sreekala, S. P., & Thomas, S. Y. (2025). Evaluating the Role of Supreme Audit Institutions in Fostering Accountability and Transparency in Emerging Oil and Gas Economies: Strategies for Improved Efficiency, Effectiveness, and Relevance. *Texila International Journal of Management*, 11(2), 1-24.
- Tidjani, C., & Madouri, A. (2024). Fintech, Financial Inclusion, and Sustainable Development in the African Region. *Frontiers in Applied Mathematics and Statistics*, 10, 1-25. doi:<https://doi.org/10.3389/fams.2024.1276218>