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# Determinants of Internal Audit Efficacy: Evaluating the Impact of Auditor Experience, Control Robustness, Executive Backing, and Inter-Auditor Synergy

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**ABSTRACT**
This research aims to investigate how the effectiveness of internal audits is influenced by several specific variables: auditor experience, the adequacy of internal controls, management backing, and the extent of collaboration between internal and external auditors. Employing a quantitative approach, data were gathered through a questionnaire based survey distributed to 65 respondents. This cohort consisted of financial staff and auditors operating within the Inspectorate and the Regional Financial and Asset Management Agency (BKAD) of Regency Z. Multiple regression analysis was subsequently utilized to examine the collected dataset. The findings reveal that auditor experience, the robustness of internal controls, and active management support significantly enhance internal audit effectiveness. Conversely, the collaborative efforts between internal and external auditing bodies yielded no substantial impact on the overall efficacy of the internal audit process.

## INTRODUCTION

The perceived integrity of President Prabowo's administration suffered a major setback in early 2026, approximately eighteen months into his term, following sting operations conducted by the Corruption Eradication Commission (KPK). These actions led to the apprehension of two regional leaders: the Mayor of Madiun, Maidi, and the Regent of Pati, Sadewo. According to the ICW (2026), the charges leveled against these officials include irregularities in public procurement, the misappropriation of Corporate Social Responsibility (CSR) funds, and the alleged trading of bureaucratic positions.

Such incidents are not isolated occurrences but rather mirror historical precedents, notably the conviction of former Banten Governor Ratu Atut. As documented by Zamzami et al. (2019), her involvement in a medical equipment procurement scandal inflicted state financial losses of Rp 79 billion, ultimately leading to a five-and-a-half-year prison sentence alongside a Rp 250 million fine. Highlighting the systemic nature of this issue, data indicates that the KPK has prosecuted a total of 679 corruption cases exclusively at the municipal and regency levels between the years 2004 and 2025.

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When juxtaposed with the previously highlighted corruption cases, the bureaucratic reform initiatives originally championed during President Joko Widodo's administration appear to have yielded suboptimal results. To meaningfully curtail these illicit activities, such reformative measures must be rigorously expanded to encompass all regional administrative levels. Acknowledging this imperative, the Indonesian government has sought to fortify its oversight mechanisms via the Government Internal Supervisory Apparatus (APIP), a body explicitly mandated by Government Regulation No. 60 of 2008 concerning the Government Internal Control System.

Under this legal framework, APIP bears the critical responsibility of overseeing public expenditure, guaranteeing that budget execution is efficient, effective, and entirely devoid of irregularities. As Fauziah and Sofa (2026) articulate, public sector internal audits are fundamentally designed to evaluate organizational compliance with prevailing laws, internal policies, and the principles of prudent financial management. At the forefront of this preventive structure is the Inspectorate; functioning as the primary internal watchdog, it assumes the indispensable mandate of proactively thwarting corrupt practices before they can materialize.

The integral role of internal auditing within public administration is legally codified in the Minister of State Apparatus Empowerment Regulation No. PER/05/M.PAN/03/2008. This mandate emphasizes that robust internal oversight is essential for cultivating good governance and a clean government, ensuring that administrative practices remain effective, efficient, transparent, accountable, and strictly safeguarded against corruption, collusion, and nepotism. Within the Indonesian governmental framework, this vital audit function is institutionalized as the Inspectorate General at the central ministry or agency level, and as Regional Inspectorates across the provincial, regency, and municipal tiers.

Research Model Formulation: The Four Pillars of Effectiveness While the legal importance of internal auditing is clear, its practical efficacy depends on several critical determinants. This study proposes a research model that focuses on four primary pillars as independent variables: auditor experience, the robustness of internal controls, management support, and the synergy between internal and external auditors. This selection aims to analyze how the interplay between individual professional capacity, organizational systems, leadership commitment, and inter-professional collaboration collectively enhances the value of the audit function.

Auditor experience is viewed as an intellectual asset that sharpens professional intuition in detecting anomalies. Robust internal controls, based on the COSO framework, provide the necessary infrastructure for compliance. Management support acts as a catalyst by providing essential resources and legitimacy. Finally, synergy with external auditors is expected to facilitate information exchange that enriches overall oversight quality.

Research Inconsistencies and the Empirical Gap The rationale for this study is driven by significant inconsistencies in academic literature regarding the factors influencing audit effectiveness. Regarding auditor experience, a theoretical and empirical debate persists. Salsabila et al. (2023) and Badara and Saidin (2014) argue that extensive experience correlates positively with effectiveness due to superior problem-solving skills forged through fieldwork. Conversely, empirical research by Santoso and Suryanto (2016) demonstrates that an auditor's level of experience exerts no statistically significant influence on audit outcomes.

Similar discrepancies are found in the variable of inter-auditor synergy. While Alzeban and Gwilliam (2014) contend that transparent communication between internal and external auditors serves as a catalyst for efficacy, recent studies by Prihastuti et al. (2025) suggest that such collaboration often fails to yield substantial impact due to rigid work scopes and differing mandates.

These contradictions likely stem from the institutional characteristics unique to Indonesia. Variations between municipal and regency governments, coupled with the uneven implementation of the Internal Audit Capability Model (IACM), lead to inconsistent oversight capacities across regions. Many regional Inspectorates still face competency deficits and lack the structural independence required to execute their mandates effectively.

Research Objectives and Contributions Given this background, this study evaluates the determinants of internal audit effectiveness with a specific focus on Regency Z. This location is representative of the challenges faced by regency-level oversight units in responding to governance pressures amidst a climate of regional corruption.

The contributions of this research are twofold, encompassing both theoretical and practical dimensions. From a theoretical perspective, this study addresses the scarcity of empirical literature regarding internal audit functions in Indonesian local governments by re-evaluating previously contradictory variables, thereby providing much-needed clarity on the roles of auditor experience and synergistic dynamics within a local organizational culture. On a practical level, the empirical findings serve as a strategic roadmap for regional policymakers. By highlighting the necessity of targeted capacity-building initiatives aimed at elevating APIP capability levels, this study ensures that audit recommendations transcend mere documentation to become actionable catalysts for tangible organizational improvement.

## LITERATUR REVIEW

### The Influence of Internal and External Auditor Cooperation on the Effectiveness of the Internal Audit

Researchers have long known that good coordination between internal and external auditors is very important to bring value to the organization and its stakeholders (Alzeban & Gwillam, 2014). This teamwork usually happens by planning together and sharing reports, opinions, and important data, which is key to keeping audit quality high and avoiding double work. Furthermore, Badara and Saidin (2014) state that both internal and external auditors share the same main goal: to help the organization run better and reach its targets. This shared mission makes perfect sense when we look at Stewardship Theory. This theory explains that people in an organization act as caretakers (stewards) who focus on the organization's success rather than their own personal interests. Therefore, when internal and external auditors collaborate, they are showing good stewardship behavior. As Zamzami et al. (2019) note, strong teamwork prevents doing the same work twice and helps share useful information. Ultimately, by working together as a unified team of stewards, both auditor groups make the audit process much stronger and deliver greater value to the organization.

H1: Internal and external auditor cooperation have a positive effect on effectiveness of the internal audit

### The Influence of Audit Management Support on the Effectiveness of the Internal Audit

Management support is very important for internal audit success because it prevents major problems like restricted data access or ignored reports (Amelyana & Christina, 2026). Managers show this support by giving enough budget, protecting auditor independence, quickly applying their recommendations, and giving the audit team a strong position in the organization. This idea connects perfectly with Stewardship Theory. This theory explains that managers act as good caretakers (stewards) who care deeply about the organization's success, rather than focusing on their own personal interests. Because top managers act as responsible stewards, they willingly provide the support that auditors need to protect and improve the company. This supportive environment motivates auditors to do their best work and give very useful advice. As Caroline & Pramukty (2023) confirm, strong management support greatly improves overall audit performance. Ultimately, when

managers show their commitment as true stewards, they give the audit team the resources and authority needed to do their job effectively.

H2: Management support have a positive effect on effectiveness of the internal audit

**The influence of auditor experience on the effectiveness of the internal audit**

Professional experience in auditing shows how long and how many different tasks an auditor has handled, which helps them become highly skilled at spotting risks. Salsabila et al. (2023) confirm that this strong background makes internal audits much more effective. Experienced auditors can handle complex problems using their practical intuition from real fieldwork, rather than just relying on textbook theories. This concept fits perfectly with Stewardship Theory, which explains that workers act as responsible caretakers (stewards) who focus on making the organization succeed instead of chasing personal goals. Because experienced auditors deeply understand the field, they act as excellent stewards who use their accumulated wisdom to protect the company. As Amelyana and Christina (2026) note, this practical knowledge helps them quickly and accurately find mistakes or inefficient operations. Ultimately, having more experience creates a highly reliable audit process that acts as a strong guardian for the organization's financial health and ensures strict rule compliance.

H3: Auditor experience have a positive effect on effectiveness of the internal audit

**The influence of the effectiveness of internal control on the effectiveness of the internal audit**

Good internal controls make internal audits much more effective because an organization cannot reach its goals without a strong control system. Arens et al. (2015) explain that effectiveness means reaching goals, while efficiency means using resources in the best way possible. To achieve this, the COSO (2013) framework defines internal control as a set of processes that ensure reliable financial reports, efficient work, and strict rule compliance. This concept connects perfectly with **Stewardship Theory**, which states that managers and workers act as trustworthy caretakers (stewards) who genuinely want the organization to succeed. In this view, effective internal controls are the essential tools these stewards use to protect company assets and keep daily operations on track. As Cuomo (2007) notes, these systems safeguard assets from fraud and make management work much smoother. Ultimately, a strong **internal control environment** helps internal audits work better by clearing a straight path for the organization to achieve its main goals.

H4: Effectiveness of internal control have a positive effect on effectiveness of the internal audit

## METHOD

This study employs a survey based methodology, utilizing questionnaires that were distributed directly to the participants to ensure accurate targeting of the intended sample. The research protocol commenced with a pilot test administered to university students who have completed formal auditing coursework, a cohort deliberately excluded from the primary study population. This preliminary procedure was designed specifically to rigorously evaluate the structural integrity of the survey instrument. Instrument validation was executed using the Bivariate Pearson correlation mandating an *r*-calculated value that equals or exceeds the *r*-table threshold while reliability was determined via Cronbach's alpha, adhering to a minimum acceptable coefficient of 0.60 (Sugiyono, 2024). The empirical results from this preliminary assessment confirmed that all measurement items were fully valid and reliable, thereby justifying their deployment in the actual data collection phase.

This study utilized a quota sampling technique, a method that deliberately selects participants based on predefined characteristics until a specific numerical threshold is achieved (Sugiyono, 2024). To fulfill the fundamental prerequisites for conducting valid statistical analyses, the baseline sample size was strictly established at 30 respondents. The designated sample population specifically comprised internal auditors from the Inspectorate of Regency Z, alongside financial personnel stationed at the Regional Financial and Asset Management Agency (BKAD) of Regency Z. This

particular demographic was purposefully targeted, as these individuals are considered highly representative of the overarching organizational population pertinent to the research objectives.

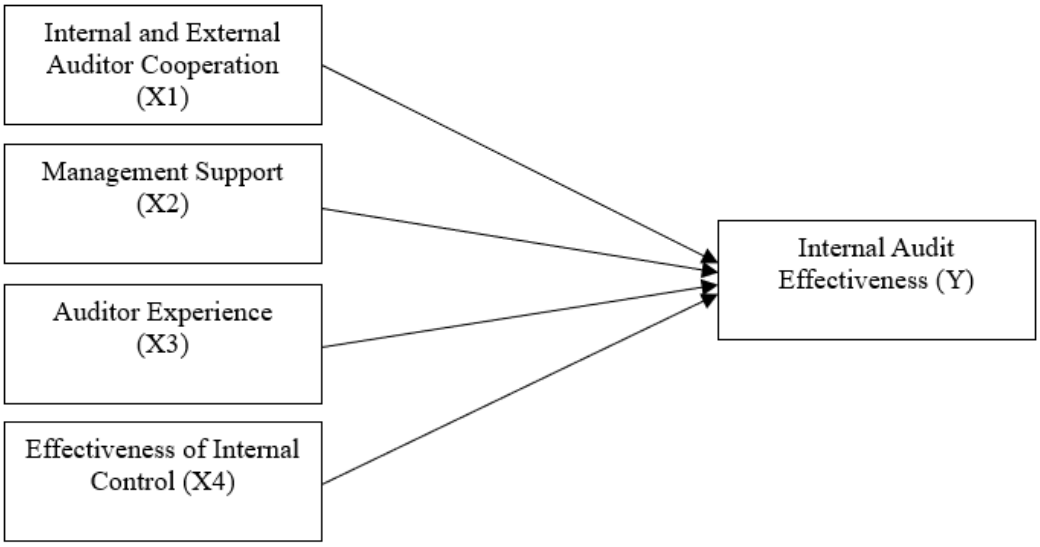



**Figure 1**. Research Model

## ANALYSIS AND DISCUSSION RESULTS

To evaluate the measurement tool, a pilot test was administered to a distinct cohort of 32 university students who had completed formal auditing coursework. These preliminary respondents were deliberately excluded from the main research sample. The outcomes of this initial assessment are detailed below:

**Table 1**. Validity Measurement tool

| Variable | Item | R Count | R Table | Validity | Information |
|---|---|---|---|---|---|
| Internal Audit Effectiveness | 1 | 0,656 | 0,355 | Valid | Used |
| | 2 | 0,773 | 0,355 | Valid | Used |
| | 3 | 0,456 | 0,355 | Valid | Used |
| | 4 | 0,674 | 0,355 | Valid | Used |
| | 5 | 0,377 | 0,355 | Valid | Used |
| Internal and external auditor cooperation | 1 | 0, 444 | 0,355 | Valid | Used |
| | 2 | 0,557 | 0,355 | Valid | Used |
| | 3 | 0,886 | 0,355 | Valid | Used |
| | 4 | 0,775 | 0,355 | Valid | Used |
| | 5 | 0,679 | 0,355 | Valid | Used |
| Management support | 1 | 0,832 | 0,355 | Valid | Used |
| | 2 | 0,856 | 0,355 | Valid | Used |
| | 3 | 0,902 | 0,355 | Valid | Used |
| | 4 | 0,842 | 0,355 | Valid | Used |
| | 5 | 0,723 | 0,355 | Valid | Used |
| Auditor experience | 1 | 0,531 | 0,355 | Valid | Used |
| | 2 | 0,732 | 0,355 | Valid | Used |
| | 3 | 0,743 | 0,355 | Valid | Used |
| | 4 | 0,764 | 0,355 | Valid | Used |
| | 5 | 0,804 | 0,355 | Valid | Used |
| Effectiveness of internal control | 1 | 0,684 | 0,355 | Valid | Used |
| | 2 | 0,712 | 0,355 | Valid | Used |

| | | | | |
|---|---|---|---|---|
| 3 | 0,843 | 0,355 | Valid | Used |
| 4 | 0,885 | 0,355 | Valid | Used |
| 5 | 0,789 | 0,355 | Valid | Used |

Source: Data compiled by the author

As evidenced by table 1, the outcomes of the pilot test administered to a distinct cohort of 32 university students who were deliberately excluded from the primary sample demonstrate that all calculated *r*-values successfully exceed the critical *r*-table thresholds. Consequently, every measurement item utilized across the respective variables is confirmed to be statistically valid.

**Table 2**. Reliability Test

| Variable | Reliability | Information |
|---|---|---|
| Internal Audit Effectiveness | 0,932 | Reliable |
| Internal and external auditor cooperation | 0,964 | Reliable |
| Management support | 0,893 | Reliable |
| Auditor experience | 0,884 | Reliable |
| Effectiveness of internal control | 0,906 | Reliable |

Source: Data compiled by the author

As evidenced by table 2, the pilot test results involving 32 university students distinct from the primary research sample demonstrate that the Cronbach's alpha coefficients for all variables exceed the 0.60 threshold. This indicates that every measurement instrument utilized across all variables is confirmed to be statistically reliable.

The empirical investigation was conducted in Regency Z, engaging a respondent pool comprised of internal auditors and financial personnel operating within the regional Inspectorate and the Regional Financial and Asset Management Agency (BPKAD). Initially, a total of 100 questionnaires were distributed across these agencies. However, only 65 valid responses were ultimately retained for the final data analysis phase. This sample attrition was primarily due to a non-response rate involving 15 unreturned surveys, coupled with the deliberate exclusion of 20 submissions that contained incomplete data entries.

**Table 3**. Description of Respondent Based on Characteristics

| Characteristic | Percentage | Characteristic | Percentage |
|---|---|---|---|
| **Institution** | | **Education** | |
| Inspectorate Regenzy Z | 61% | Diploma | 10% |
| BPKAD Regenzy Z | 39% | Bachelor | 61% |
| | | Magister | 29% |
| | | | |
| **Occupation** | | **Age** | |
| Auditor | 45% | 31-35 | 8% |
| Staff | 48% | 36-40 | 25% |
| Head of Sub-Division | 5% | 41-45 | 10% |
| Head of Sub-Section | 1% | 46-50 | 30% |
| Head of Section | 1% | >50 | 27% |

Source: Data compiled by the author

As presented in Table 3, the demographic characteristics of the respondents reveal that 61% are affiliated with the Inspectorate of Regency Z, while the remaining 39% are stationed at the Regional Financial and Asset Management Agency (BPKAD) of Regency Z. Regarding educational attainment, the highest proportion of the sample holds a bachelor's degree (61%), whereas the lowest proportion consists of diploma graduates (10%). An analysis of occupational roles indicates that the majority of participants serve as staff-level personnel (48%), closely followed by internal auditors (45%), with division heads making up the remaining 7% of the cohort. Furthermore, the age

distribution is categorized as follows: 8% of the respondents fall within the 31 and 35 years bracket, 25% are between 36 and 40 years, and 10% are aged 41 to 45 years. The predominant demographic consists of individuals aged 46 to 50 years (30%), while those over the age of 50 constitute 27% of the total sample.

**Table 4**. Coefficient of Determination (*Adjusted* $R^2$)

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | 0,935[a] | 0,874 | 0,846 | 1,0340532 |

Source: Data compiled by the author

As detailed in table 4 concerning the coefficient of determination, the Adjusted R-squared value stands at 0.846. This statistical output indicates that the independent variables examined in this study specifically, the collaboration between internal and external auditors, management support, audit experience, and the effectiveness of internal controls collectively account for 84.6% of the variance in the dependent variable, which is internal audit effectiveness. The remaining 15.4% is attributable to extraneous factors or other independent variables not incorporated within the scope of the current research model.

**Table 5**. Hypothetical Testing

| Variabel | Coefficient | Std. Error | t-stat | Prob |
|---|---|---|---|---|
| Constants | 1,462 | 0,692 | 1,357 | 0,960 |
| Internal and external auditor cooperation | 0,593 | 0,711 | 1,978 | 0,136 |
| Management support | 0,773 | 0,457 | 2,138 | 0,024 |
| Auditor experience | 0,394 | 0,234 | 1,675 | 0,036 |
| Effectiveness of internal control | 0,095 | 0,745 | 2,912 | 0,019 |

Source: Data compiled by the author

**The Influence of Internal and External Auditor Cooperation on the Effectiveness of the Internal Audit**

The hypothesis testing table shows a coefficient value of 0.593 with a p-value of 0.136 > 0.05. This finding means that cooperation between internal and external auditors does not add value to internal audit effectiveness. Therefore, hypothesis 1, which states that cooperation between internal and external auditors has a positive effect, is rejected. The main reason is that internal and external auditors have completely different scopes of work, so their communication fails to create extra benefits. This result can be understood through Stewardship Theory. This theory suggests that both auditor groups act as loyal caretakers (stewards) who want the organization to succeed. However, because their professional duties are already separate and well-defined, they can protect the organization effectively on their own. Working together does not add new value because they are already maximizing their specific roles independently. This result matches the studies by Prihastuti et al. (2025) and Indriyani (2021), which also concluded that cooperation between internal and external auditors does not significantly change internal audit effectiveness.

**The Influence of Audit Management Support on the Effectiveness of the Internal Audit**

The hypothesis testing table shows a coefficient value of 0.773 with a p-value of 0.024 < 0.05. This demonstrates that audit management support effectively guides audit activities toward achieving internal audit effectiveness. Therefore, hypothesis 2, which states that audit management support positively affects internal audit effectiveness, is accepted. Guidance from audit management serves as a critical step in conducting oversight, particularly in areas like budget allocation. This finding strongly aligns with Stewardship Theory, which explains that managers act as trustworthy caretakers (stewards) who care deeply about the organization's success. In this context, when management provides strong support and adequate resources, they are acting as true stewards who want to help the

internal audit team protect the organization. This supportive environment gives auditors the necessary tools and confidence to do their job well. This result is consistent with the studies conducted by Amelyana & Christina (2026), Caroline & Pramukty (2023), and Zamzami et al. (2019), which concluded that audit management support has a positive impact on internal audit effectiveness.

**The influence of auditor experience on the effectiveness of the internal audit**

The hypothesis testing table shows a coefficient value of 0.394 with a p-value of 0.036 < 0.05. This finding indicates that auditor experience effectively improves internal audit effectiveness. Therefore, hypothesis 3, which states that auditor experience positively affects internal audit effectiveness, is accepted. Auditors become experienced when they handle many different tasks and learn how to find the best methods during audits. This result connects perfectly with Stewardship Theory, which explains that workers act as loyal caretakers (stewards) who are intrinsically motivated to help the organization succeed. In this context, experienced auditors act as excellent stewards because their deep practical knowledge gives them the wisdom to spot risks and protect the organization's assets more effectively. Instead of just doing basic work, they use their accumulated experience to serve the organization's best interests. This finding is consistent with the studies conducted by Amelyana & Christina (2026) and Salsabila et al. (2023), which concluded that auditor experience has a positive impact on internal audit effectiveness.

**The influence of the effectiveness of internal control on the effectiveness of the internal audit**

The hypothesis testing table shows a coefficient value of 0.095 with a p-value of 0.019 < 0.05. This finding indicates that the strong implementation of the COSO framework for internal control effectiveness goes hand in hand with achieving internal audit effectiveness. Therefore, hypothesis 4, which states that internal control effectiveness positively affects internal audit effectiveness, is accepted. The internal control function ensures that all daily operations follow standard operating procedures (SOP), making it much easier to run internal audits. This result is closely linked to Stewardship Theory, which explains that managers and employees act as honest caretakers (stewards) who want to protect the organization's assets. In this view, effective internal controls are the practical tools these stewards use to maintain order and honesty. When everyone follows SOPs as good stewards, it creates a transparent environment that allows internal auditors to do their work smoothly and effectively. This result is consistent with the studies conducted by Badara & Saidin (2014) and Zamzami et al. (2019), which concluded that internal control effectiveness has a positive impact on internal audit effectiveness.

## CONCLUCION

Based on the empirical findings, this study concludes that internal audit effectiveness is significantly driven by robust management support, accumulated auditor experience, and the strict implementation of internal controls. Management support acts as a critical catalyst by providing essential guidance and adequate budget allocations, which optimize audit activities. Furthermore, seasoned auditors who have navigated a diverse array of tasks contribute substantial value by employing highly effective problem-solving methodologies. This internal capability is strongly reinforced by an effective internal control system rooted in the COSO framework which ensures meticulous compliance with standard operating procedures (SOP). Consequently, hypotheses 2, 3, and 4 are accepted, confirming that these three internal organizational factors are fundamental prerequisites for achieving overarching internal audit effectiveness.

Conversely, the study demonstrates that cooperation between internal and external auditors does not significantly enhance internal audit effectiveness, leading to the rejection of hypothesis 1. Despite the existence of communication channels, the fundamentally distinct scopes of work and responsibilities between the two audit entities prevent this collaboration from yielding additional strategic value. Ultimately, these findings suggest that organizations aiming to maximize their internal

audit outcomes should prioritize the strengthening of their internal competencies namely by securing active management backing, cultivating auditor experience, and maintaining rigorous internal controls rather than relying heavily on synergistic efforts with external auditors.

While this study provides comprehensive insights into the determinants of internal audit effectiveness, several avenues for future research remain. Given that the current model accounts for 84.6% of the variance, subsequent studies should explore the remaining 15.4% by incorporating underexamined variables such as auditor independence, the utilization of audit technology, and public sector organizational culture. Furthermore, to address the rejected hypothesis concerning auditor cooperation, future research is strongly encouraged to adopt a mixed-methods or qualitative approach to deeply investigate the underlying barriers that prevent effective collaboration between internal and external auditors from yielding added value. Finally, as this empirical investigation was confined to a specific demographic within Regency Z, expanding the geographic scope and sample size across multiple regencies or central government ministries is highly recommended to significantly enhance the generalizability of the findings and facilitate comparative regional analyses.

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