

INCREASING INTERNAL AUDITOR ACCOUNTABILITY IN LAW OF STATE
FINANCIAL MANAGEMENT

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ABSTRACT

Background: State financial losses occur due to the lack of role of state financial management supervisory institutions, resulting in overlapping institutions authorized to calculate and determine state financial losses. Based on these problems, this study aims to analyze how internal auditors' role in the public sector can reduce state financial losses.

Methods: This research uses a network content analysis method by examining secondary data in government reports, related articles, various legal regulations on state financial management, and case studies based on Supreme Court decisions.

Result: The results of this study indicate the involvement of internal auditors who have authority as the main institution determining the contestation of the incidence of state financial losses based on supervisory reports. However, constitutionally, the internal auditor's authority is limited to initial supervision and not authorized to determine state financial losses, which has weak legal force. As a supervisory institution for internal financial management, the state needs to strengthen the authority of internal auditors, including statutory authority, independence, and legal certainty of supervisory reports.

Conclusion: Juridically, the only institution that is authorized to state whether there is a loss of state finances is the highest audit institution, with constitutional authority. However, internal auditors can guide the government in improving state finances to ensure that government internal accountability is carried out correctly.

Keywords: administrative law, state finance, authority, government, supervisory apparatus.

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The cover image features a hand holding a glowing green globe, with several hexagonal icons representing various Sustainable Development Goals (SDG) such as a tree, a wind turbine, a factory, a recycling symbol, and a lightbulb. The text 'SDG' is prominently displayed in yellow, followed by 'JOURNAL OF LAW AND SUSTAINABLE DEVELOPMENT' and the ISSN number 'ISSN: 2764-4170' in yellow at the bottom right.

SDG

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Acceptance Letter

We are pleased to announce that, after review by our Editorial Board, the **“Increasing Internal Auditor Accountability In Law Of State Financial Management”** written by **“Bachrul Amiq, Wahyu Prawesthi, Mohammad Taufik, Hananto Widodo, Sirikanya Seti and Renda Aranggraeni”** has been accepted for publication in the Journal of Law and Sustainable Development (e-ISSN:2764-4170). After publication, your article will be available on our website (<https://ojs.journalsdg.org/jlss/index>).

As the expression of the truth, we state this declaration.

Deerfield Beach, Florida, United States of America, January 24th, 2024.

Editorial Team

