

Performance Audit Evaluation in the Implementation of Good Governance in Judicial Institutions (A Case Study of the Constitutional Court)

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ABSTRACT

This study aims to analyze the quality of performance audit, implementation of performance audit recommendations, and formulate an ideal concept of performance audit planning in order to strengthen the application of good governance principles at the Constitutional Court of the Republic of Indonesia. Motivated by the importance of performance audit as an instrument of supervision and enhancement of accountability of judicial institutions, particularly in constitutional case services. The research method used is a qualitative approach with a case study design. The unit of analysis in this study is the Constitutional Court of the Republic of Indonesia, with a focus on the Bureau of Law and Administration of the Registrar's Office as the unit that carries out the function of constitutional case services. Research data were obtained through in-depth interviews, documentation studies, and observation. Data analysis techniques were conducted using thematic analysis through the process of data reduction, data presentation, and drawing conclusions, and tested for validity using source and method triangulation. The study finds that while the Constitutional Court's performance audits meet established standards and yield relevant good governance recommendations, their implementation remains suboptimal. Specifically, follow-up actions, monitoring of internal evaluations, and the reinforcement of the internal supervisory apparatus require improvement. In response, the research formulates an ideal audit planning concept that is integrated, risk-based, and focused on the core constitutional case service process. These outcomes are expected to advance public sector audit scholarship and offer practical guidance for the Court to enhance its governance and service quality.

Keywords: Constitutional Court, Good Governance, Performance Audit.

1. INTRODUCTION

The implementation of good governance in the public sector has become a central topic in the discourse on modern government administration. Good governance can be realized if it is implemented based on universal principles including: accountability, transparency, responsibility, fairness, and independence. The application of good governance principles in an organization is not an instant process, but rather a process that requires many fundamental changes in mental aspects, organizational culture, and long-term commitment from every public institution (Riwukore et al., 2022). As public demands for accountability and transparency increase, good governance principles become an important foundation in ensuring effective and efficient management of public organizations to achieve established strategic objectives (Sinaga, 2024). The public naturally wants to know whether the objectives of a set program have been successfully achieved and whether the program was implemented with the principle of economy (frugality), efficiently and with effective results, or more commonly known as "spend less, spend well and spend wisely" (Rai, 2008).

In the context of public service performance, good governance principles have proven to bring positive impacts to public sector management. Various studies show that public transparency significantly influences the improvement of service performance, although accountability has not always shown the same strong influence. Other study results affirm that accountability, transparency, and organizational culture contribute to the improvement of public service performance (Nurhazanah, 2025). This fact shows that good governance

is the main driver of quality improvement in services to the community. In addition to improving service quality, the implementation of good governance also plays a role in preventing corruption, collusion, and nepotism. Low levels of transparency and bureaucratic accountability have proven to be the main causes of corruption practices in Indonesia (Maolani et al., 2023). Through the implementation of principles of transparency, accountability, rule of law, and institutional effectiveness-efficiency, it can minimize the space for discretionary abuse or abuse of authority, strengthen oversight mechanisms, and enforce accountability for every decision and use of state resources.

Good governance is a fundamental principle for judicial institutions. Good governance is no longer just an institutional reform agenda, but has become an important prerequisite for upholding the rule of law or legal supremacy. The implementation of good governance principles in judicial institutions plays an important role in increasing public trust through a clean, transparent, and accountable judiciary, as well as ensuring justice and legal certainty. The main benefit is creating modern, professional, integrity-based judicial institutions free from corruption, thereby producing fair and accountable decisions. The application of good governance principles in judicial institutions includes, among others, the principle of transparency, namely openness in access to information services for judicial processes, as well as openness in decision-making processes. The accountability principle includes performance strengthening through planning, performance measurement and reporting, as well as the accountability of judicial institutions for their decisions. Meanwhile, the responsive principle includes the ability of judicial institutions to respond to and meet the needs and demands of society quickly and appropriately. On the other hand, its implementation also involves principles of public participation, efficiency and effectiveness, as well as enforcement of the rule of law to realize a clean and integrity-based judiciary.

To ensure that good governance principles have been implemented properly, performance auditing becomes an important instrument in evaluating the efficiency, effectiveness, and accountability of public institutions, and functions as a means of improving managerial quality (Parker et al., 2021). Performance auditing has a close relationship with good governance principles that emphasize the importance of transparency, accountability, and public participation in government administration. Performance auditing also ensures the achievement of good governance and responsible use of public resources. This audit assesses the economy, efficiency, and effectiveness aspects of public sector organizational activities (Sulila, 2008). Through this assessment, performance auditing helps public organizations understand the extent to which their activities have been in accordance with economical, appropriate, and productive management objectives and principles. Performance auditing also plays a role in increasing accountability and transparency, while encouraging more efficient use of public resources (Mkwela et al., 2025). Thus, audit results not only serve as evaluation material, but also as a basis for improving internal systems and procedures to be more optimal. Overall, performance auditing helps strengthen institutional capacity through improved administrative discipline and public responsibility.

Performance auditing has indicators that can be used to assess the level of effectiveness of its implementation in the government sector. One of the main indicators is follow-up on audit recommendations and the impact of resulting policy changes (Bednarek & Ciak, 2022). Such follow-up shows the extent to which audit results truly provide concrete improvements to policies, programs, and bureaucratic practices. Furthermore, performance auditing functions as a functional oversight tool that strengthens public accountability in government work units (Susbiyani, 2016). This role makes auditing not merely a control mechanism, but also a learning instrument for institutions to continuously improve governance, creating efficient, transparent, and results-oriented government. The Constitutional Court is an institution that has a strategic role in maintaining constitutional supremacy and the principles of the rule of law in Indonesia. This institution has the authority to review laws against the Constitution as part of its judicial review function (Asro, 2019). Through this authority, the Constitutional Court functions to ensure that every legal product produced by the legislative institution does not contradict the basic values and principles of the constitution. In addition, the Constitutional Court also plays a role in resolving disputes over authority between state institutions, thereby maintaining checks and balances mechanisms (Natasha & Priskap, 2021). This function strengthens the constitutional system to prevent overlapping authorities that can lead to legal uncertainty and institutional conflict.

The Constitutional Court's performance achievements in 2024 show very positive results with an average achievement of 106.07 percent. This achievement illustrates the institution's success in realizing strategic

objectives in various aspects, ranging from improving the quality of judicial services, public understanding of the constitution, to strengthening legal supremacy and decision quality. Every key performance indicator, such as bureaucratic reform values, integrity index, and decision quality index, shows results exceeding set targets. This indicates a significant improvement in institutional governance and the effectiveness of implementing the Constitutional Court's duties and functions. Furthermore, this success also reflects continuous efforts to maintain transparency, accountability, and public trust in the constitutional court institution. As a judicial institution that has been established since 2003, and born from the third amendment of the 1945 Constitution of the Republic of Indonesia, the Constitutional Court (MK) emerged and strives to develop judicial services, in a legal reality and judicial system that tends to be perceived negatively by the public. With the main vision of upholding the constitution to realize the ideals of a rule of law and democracy for a dignified national and state life, as well as the main mission of being one of the modern and trusted judicial powers, the Constitutional Court will certainly face heavy problems and challenges in building excellent judicial services. Therefore, to be able to realize its main vision and mission, the Constitutional Court becomes a judicial institution that greatly needs the application of good governance principles in its institutional management, strengthened by one of the important instruments in governance, namely performance examination or auditing.

Based on Law Number 15 of 2004 concerning Examination of State Financial Management and Accountability and Law Number 15 of 2006 concerning the State Audit Board, BPK has the obligation to conduct financial examinations, performance, and examinations with specific purposes regarding the management and accountability of state finances. Meanwhile, performance examinations are conducted based on State Audit Board Regulation Number 1 of 2017 concerning State Financial Examination Standards (SPKN). These standards require BPK or auditors to plan and implement audits or examinations to obtain adequate assurance regarding entity performance. This performance audit aims to assess whether activities, programs, or organizations have been managed economically, efficiently, and effectively. According to Audit Board of Indonesia (BPK) Audit Report on the Performance of the Constitutional Court for Semester 1 of 2024, it explains that a special performance examination was conducted on the management of constitutional case judicial services. Constitutional case judicial services are activities in the framework of meeting community service needs, specifically related to handling constitutional cases that are the authority and obligation of the MK. This constitutional court activity is the MK's authority that receives public attention, because the results of its decisions can impact society and the implementation of the main tasks and functions of government institutions, including testing government legal products that apply in society.

The purpose of this performance audit or examination is to assess the effectiveness of the constitutional case service process, the stages of which include case registration, court administrative services, and post-decision reading services for constitutional cases. From the results of the performance audit or examination conducted by BPK, problems were found in constitutional case services, particularly in Law Review Cases, which are the Constitutional Court's core business. Based on the Inspectorate's monitoring of BPK's Examination Results Report (LHP) on the Effectiveness of Case Judicial Service Management up to Semester 1 of 2024, there are 35 BPK recommendations that have not been followed up by work units. Meanwhile, in the LHP on the MK Financial Report for 2024, it is known that there are 10 recommendations that have not been completed. From this data, it can be concluded that most of the uncompleted recommendations are related to aspects of the effectiveness of judicial service management for Law Review (PUU) cases. The weaknesses and problems found include, among others, the suboptimal support of case service information systems, inaccuracies in time in the case service process (from the application reception process, case registration to the delivery of decision copies), lack of monitoring and evaluation from internal supervisors, and lack of internal regulations and policies that support the implementation of the Constitutional Court's main tasks and functions, resulting in the judicial process running less effectively and efficiently.

These weaknesses and problems certainly result in the non-fulfillment of good governance principles: accountability, transparency, independence and legal certainty in the implementation of the Constitutional Court's duties and authorities, as mandated by the 1945 Constitution. This emphasizes the importance of consistent follow-up on performance and financial audit results as part of the cycle of improving judicial institution governance. Thus, performance auditing not only serves as an administrative control mechanism, but also as a strategic instrument in maintaining the accountability, effectiveness, and credibility of constitutional court institutions. In addition, the accountability principle strengthened through performance

auditing also has relevance to the function of the judicial institution in ensuring law enforcement runs in accordance with the constitution. With reference to these achievements and challenges, it can be seen that performance auditing plays an important role in strengthening the implementation or application of good governance at the MK. On the other hand, from the Results of the Evaluation of the Self-Assessment of the Capability of the MK Inspectorate, Registry and Secretariat General of the Constitutional Court of the Republic of Indonesia in 2024, the Government Internal Supervisory Apparatus (APIP) of the MK is at Level 3 with a score of 3.110. The factors or elements of APIP capability assessment include Human Resource Management, Professional Practice, Organizational Culture and Relations, Governance Structure, and Roles and Services. From one element of the oversight activity component assessment, the Role and Service element shows 2.750. This is because the APIP of the Constitutional Court (MK) of the Republic of Indonesia has not conducted performance audits of the programs and activities of the Registry and Secretariat General of the Constitutional Court of the Republic of Indonesia to assess the elements of 3E (economy, effectiveness, efficiency). Performance audits or examinations of the Constitutional Court are only conducted by external BPK auditors, where the implementation time is not routine every year.

Based on this description, it can be understood that the study of performance auditing at the Constitutional Court has important value as well as novelty. Most previous research has still focused on executive institutions or regional governments, so the judicial context, especially the MK with its unique function in handling constitutional cases, has relatively never been explored further. Therefore, this research is expected to fill this research gap, while making a real contribution to strengthening the literature on performance auditing in the judicial sector and supporting the strengthening of the MK's role as the main pillar of law enforcement and justice in Indonesia. In carrying out its duties, the Constitutional Court still faces obstacles that hinder service optimization, particularly in handling constitutional cases which is the core of its judicial function. Obstacles such as inefficient procedures, process delays, and minimal accountability show an urgent need for governance improvement and implementation of good governance principles. One key instrument to encourage this improvement is performance auditing. However, performance auditing at the Constitutional Court has so far only been conducted by external BPK auditors, while the institution's internal Inspectorate has never conducted it, especially regarding the case service process. As a result, the role of performance auditing in strengthening good governance principles (accountability, transparency, responsiveness, effectiveness/efficiency) in case service management at this institution has never been studied academically.

This research aims to fill this gap by analyzing the role of performance auditing in supporting the implementation of good governance principles, particularly in the Registry and the Bureau of Law and Administration as main service units. Specifically, this research aims to identify the quality of performance auditing in planning, implementation, and reporting aspects; evaluate the implementation of its recommendations; and formulate an ideal concept of performance audit planning that aligns with good governance for sustainable governance improvement. It is hoped that the research results will provide theoretical benefits by enriching public sector literature, practical benefits in the form of recommendations for improving case administration efficiency, and policy benefits as input for regulators in integrating performance auditing into judicial institution governance.

2. LITERATURE REVIEW

2.1. Good governance

Good governance is a concept that emphasizes the importance of effective, transparent, and public service-oriented government administration. Good governance is understood as a process and institution that produces results that meet society's needs while utilizing resources efficiently (Trommel, 2020), and is an active and productive cooperation between the state and citizens that enables participation (Keping, 2018). This concept not only emphasizes administrative efficiency, but also integrity and ethics, as a combination of legal norms and ethics that strengthen institutional accountability (Rahim, 2019), and demands broad public participation. Its goal is to improve citizens' subjective well-being (Cárcaba et al., 2022) with accountability, transparency, participation, and law enforcement as core elements (Gisselquist, 2012). In this research, the principles used are The Six Principles from the British and Irish Ombudsman Association, which include

independence, openness and transparency, accountability, integrity, clarity of purpose, and effectiveness (Addink, 2019).

Based on this framework, the dimensions of good governance can be focused on three main types according to Harrison & Sayogo (2014), namely transparency, participation, and accountability. Transparency is a condition in which citizens have access to data and documents to monitor public policy (Harrison & Sayogo, 2014), as the dissemination of information that can reveal institutional behavior (Fox, 2007). Participation is public involvement as audience and actors in the budget process and decision-making (Harrison & Sayogo, 2014), encouraged by the availability of public information (Cárcaba et al., 2022). Accountability is the obligation of public institutions to report and explain the use of public resources so that their performance can be assessed (Harrison & Sayogo, 2014), as well as the ability to provide answers and be subject to sanctions (Fox, 2007). These three dimensions complement each other as the foundation in realizing open, responsive, and responsible government governance.

2.2. Performance Auditing

Performance auditing is an important instrument in modern government governance that is oriented toward increasing public institution accountability and transparency. Performance auditing is a systematic process for obtaining and evaluating evidence objectively to assess the economy, efficiency, and effectiveness aspects of a public entity (Sulila, 2008), as well as examining the relationship between resources used, conditions provided, and results achieved (Segah, 2018). Its role is strategic as a means of performance improvement and efficiency, enabling audit institutions to contribute to improving the economy, efficiency, and effectiveness of the public sector (Torres et al., 2020), and assessing government activities to increase accountability. Performance auditing also functions to strengthen transparency in public decision-making (Mkwela et al., 2025) and has a dual function as an evaluation tool and promoter of an accountable work culture (Amirullah et al., 2020). Methodologically, performance auditing assesses whether public programs achieve established objectives (Reichborn-Kjennerud & Vabo, 2017) through planning, collection, and evaluation of relevant and competent evidence.

The elements of performance auditing according to Glynn (1992) are divided into three types, namely economy, efficiency, and effectiveness. Economy is an effort to minimize resource consumption or reduce costs to the lowest reasonable level without sacrificing quality (Glynn et al., 1992), which focuses on rational savings and acquiring inputs with the best price and quality ratio (Marchi & Bertei, 2016). Efficiency is the relationship between inputs and outputs that shows how well resources are converted into results (Glynn et al., 1992), in the form of assessing the input and output ratio to determine the most productive use of resources. Effectiveness is the extent to which policy or program objectives are achieved, namely the relationship between intended results and actual results (Glynn et al., 1992), which measures the use of resource allocation to achieve set objectives and the conformity between planning and actual results (Marchi & Bertei, 2016). These three elements are interrelated in providing a comprehensive picture of the optimal use of public resources.

2.3. Previous Research

Several previous studies have highlighted the importance of auditing in the public sector as a pillar of accountability and performance improvement. Research by Nabila & Maulina (2025) affirms the role of 3E-based performance auditing in strengthening accountability, fiscal transparency, and public trust, but is limited to literature studies without empirical testing. Rana et al. (2022) identified tensions between external influence and auditor independence as challenges relevant to all public institutions. Cordery & Hay (2019) found that the highest audit focus tends to be on technical-managerial aspects, not policy impacts. Saud et al. (2025) highlighted the potential of Big Data Analytics (BDA) to increase audit effectiveness, although it has not touched on the context of judicial institutions. Grossi et al. (2023) showed a shift in audit focus to non-financial issues such as the rule of law, but this study is set in Europe. Mattei et al. (2021) noted the lack of audit research in international organizations and the impact of New Public Governance, while Bulman-Pozen & Seifter (2022) emphasized the importance of accountability in the judicial system without discussing the role of internal auditing specifically.

Based on this review, there are research gaps that will be filled by this research: (1) Lack of specific studies on the application of performance auditing in case administration systems in judicial institutions; (2) No studies connecting technology-based performance auditing (such as BDA) with good governance principles

in judicial institutions; (3) Previous studies mostly discuss auditing in the general public sector or supreme audit institutions, not internal auditing in judicial institutions; (4) No in-depth analysis of how the shift in audit focus to "public value" and non-financial issues can be adapted to measure case administration performance at a Constitutional Court.

2.4. Description of the Case Studied

Judicial institutions in Indonesia are the main pillar in upholding law and justice based on the mandate of Article 24 paragraph (1) of the 1945 Constitution, which includes various judicial environments such as General Courts, Religious Courts, State Administrative Courts, Military Courts, and the Constitutional Court (MK). As the guardian of the constitution and democracy, the MK has strategic authority in reviewing laws, deciding disputes over the authority of state institutions, and handling disputes over election results. In carrying out these functions, the MK is supported by the crucial work unit of the Bureau of Law and Registry Administration (Biro HAK) which is under the coordination of the Secretary General. Based on the Regulation of the Secretary General of the Constitutional Court Number 3 of 2019, Biro HAK is responsible for legal services, management of registry administration, and provision of technical court facilities to ensure that the case administration process runs transparently and accountably.

Structurally, Biro HAK is led by an echelon II official who oversees the Legal and Registry Administration Section and the Court Technical Facilities and Services Section, where each section has special sub-sections to handle advocacy, regulation, and case data processing. To ensure operational effectiveness, the MK implements performance auditing focused on three strategic objectives, namely improving the quality of clean judicial services, strengthening constitutional understanding in society, and improving legal supremacy through quality decisions. This audit becomes an important control mechanism in identifying areas for improvement, while strengthening institutional governance in accordance with good governance principles. This research is significant because it analyzes in depth how the role of performance auditing can improve efficiency and accountability in case administration, which will ultimately strengthen public trust in the constitutional court system in Indonesia.

3. RESEARCH METHODS

3.1. Research Type

This research uses qualitative methods with a descriptive approach. Qualitative research focuses on description and tends to be used to analyze a phenomenon, then provide interpretations of it (Creswell & Poth, 2016). This approach provides opportunities to identify performance auditing and analyze the role of each auditor in implementing good governance in judicial institutions. The results obtained will be described clearly, rationally and in depth so that the meaning of the data obtained can be identified as a picture of the reality occurring in the field. This research uses a case study approach. Hardani et al. (2020) explains that the case study approach is a method for collecting and analyzing data related to a particular case. Meanwhile, Creswell (2016) states that case studies can be used to describe phenomena in real life, whether in the form of activities, groups of individuals, or specific programs (Creswell & Poth, 2016).

3.2. Data Collection Techniques

This research combines two main types of data sources, namely primary data and secondary data, to produce comprehensive analysis. Primary data functions as empirical information collected directly in the field to capture a real picture of practices at the Constitutional Court. Data is obtained through structured interviews with key informants including auditors as well as structural and functional officials. In addition, field observation techniques are applied to directly monitor the implementation of performance auditing in supporting good governance principles in the judicial institution environment. As support, secondary data is used to strengthen the theoretical and conceptual foundation of the research. This data includes literature such as books, scientific journals, articles, and previous research results relevant to the topic of performance auditing and good governance. The use of secondary data is crucial for identifying research novelty from both empirical and theoretical aspects. In addition, secondary data serves as a complementary instrument that minimizes information limitations from interview and observation results, thereby improving validity and strengthening final findings in this study.

3.3. Data Collection Techniques

The data collection process in this research was conducted comprehensively through three main techniques, namely observation, interviews, and documentation, to ensure the validity and completeness of information. Observation was carried out through direct observation in various work units of the Constitutional Court to understand social and technical phenomena in detail. This step aims to see firsthand the role of auditors in implementing good governance principles while functioning as a triangulation instrument to validate data obtained from interview results. Interviews in this study were conducted in an unstructured model but still referred to a question guide so that discussions took place in depth and flexibly. Informant determination uses the purposive sampling method, where researchers select parties with specific competencies, namely the Constitutional Court Inspector, Internal Auditors, and External Auditors from BPK and BPKP. Through this verbal interaction, researchers explore the concrete contribution of performance auditing to governance in related bureaus. As a complement, documentation techniques are used to collect data from formal sources such as laws and regulations, Standard Operating Procedures (SOP) for auditing, performance reports, and other official publications. The integration of these three techniques ensures that all dimensions of research, both procedural and practical, are well documented.

3.4. Data Validity Techniques

To ensure the credibility and validity of findings, this research applies triangulation techniques as an instrument for testing data validity. Based on Sugiyono (2016) thinking, triangulation functions to re-verify field data with the theory used, while minimizing subjectivity in constructing social reality. This step is done by cross-checking information through consistent questions to each informant to assess the relevance and consistency of their answers regarding the phenomenon of performance auditing at the Constitutional Court. The validation strategy in this study includes two main approaches, namely source triangulation and technique triangulation. Source triangulation is conducted by comparing data from various perspectives, ranging from the perspectives of internal auditors, external examination teams, to the auditees or audited bureaus. This allows researchers to accommodate diverse views and ensure data is not biased. Meanwhile, technique triangulation is used to test the accuracy of information from the same source using different methods, such as verifying interview results through direct observation and review of official documents. By integrating these two approaches, research can produce more comprehensive, in-depth, and objective analysis in describing the role of performance auditing in institutional governance (Nurfajriani et al., 2024).

3.5. Data Analysis Techniques

Data analysis was conducted systematically using the Thematic Analysis method (Braun & Clarke, 2006) combined with the Interactive Model (Miles, 1994). The process begins with deepening the content of transcripts to understand the data context comprehensively, which is then continued with the coding stage semantically to filter relevant information. These codes are then grouped into main themes that can answer the role of performance auditing in supporting institutional governance. In the interactive model, researchers perform data reduction to focus information on crucial aspects, followed by structured data presentation so that relationship patterns between variables are easily readable. Through the condensation process, data is transformed into deep knowledge descriptions before finally drawing conclusions and verification. This entire process is validated by comparing findings against applicable good governance standards and audit regulations. As a management control tool, this research workflow is mapped in detail in the activity schedule from August to November to ensure academic quality and timely report completion.

4. RESULTS AND DISCUSSION

4.1. Quality of Performance Auditing at the Constitutional Court in Planning, Implementation and Reporting Aspects

Research findings reveal a paradigm shift in auditing at the Constitutional Court that directly impacts the implementation of internal performance auditing. In the previous period, the oversight mechanism was known as operational auditing, which integrated financial, compliance, obedience, and performance aspects in one unified examination. This model reflects a comprehensive traditional audit approach, but has not clearly distinguished the objectives and methodology of each type of audit. Along with the development of oversight policies and demands for more accountable governance, this paradigm has changed. Financial auditing has

been separated and become the authority of external auditors, namely the State Audit Board (BPK), while still considering examination results by the internal Inspectorate. Meanwhile, the internal Inspectorate is directed to conduct investigative audits and audits with specific purposes, while performance auditing is positioned as a separate evaluation instrument.

This change is in line with performance audit theory which positions performance auditing as a systematic process to assess economy, efficiency, and effectiveness aspects (Glynn et al., 1992), which is substantively different from financial auditing and compliance auditing. Thus, normatively this paradigm shift shows progress in understanding and organizing audit functions at the Constitutional Court. However, this research finds that the paradigm shift has not been fully followed by adequate oversight coordination arrangements, particularly between internal and external audits. This creates audit overlap, especially in performance auditing. Internal performance auditing at the Constitutional Court was first implemented only once, in 2025 by the General Bureau. This limitation is not caused by weak quality of internal audit planning or implementation, but by audit paradigm transition and dominance of performance auditing by external auditors.

This research notes that in 2024, the Constitutional Court had planned to implement performance auditing at the Case Service Bureau. The planning had entered the preparation stage, but could not be continued because at the same time BPK determined the same performance audit locus. To avoid duplication and conflict of authority, internal performance auditing was finally stopped. This phenomenon confirms the findings of Rana et al. (2022) which state that performance auditing in the public sector is often in tension between external accountability functions and internal evaluative roles. In the context of the Constitutional Court, external performance auditing by BPK functions as an instrument of public accountability, while internal performance auditing has the potential to become an organizational learning tool. However, without clear coordination arrangements, external auditing can actually limit the space for internal performance audit development.

Despite the cancellation of audits to be conducted by internal auditors, this research shows that the quality of performance auditing that has been implemented can still be assessed as good. Audit planning has been based on risk ranking in PKPT and validated through preliminary examinations. Audit implementation was conducted with a systematic research approach, and reporting involved the Inspector as a quality control mechanism. Thus, the limitation of internal performance audit implementation does not reflect low audit quality, but rather is a consequence of policy changes and audit overlap during the paradigm transition period. This finding expands the understanding put forward by Cordery & Hay (2019), that auditing in public institutions often highlights technical-managerial functions, while strengthening internal governance systems requires clear institutional space.

Based on this description, this research affirms that the paradigm shift from operational auditing to the separation of financial auditing, performance auditing, and investigative auditing is a normative step in line with performance audit theory and good governance principles. However, at the implementation level, this change creates challenges in the form of audit overlap between internal and external auditors, which impacts the limited sustainability of internal performance auditing at the Constitutional Court. By highlighting this dynamic, this research makes an important contribution to public sector audit studies, especially in the context of judicial institutions, by showing that the effectiveness and sustainability of performance auditing is not only determined by technical audit quality, but also by institutional design and coordination between oversight actors.

In performance audit theory, the planning stage is the main determinant of audit quality because it determines the relevance, focus, and depth of performance evaluation. Ibrahim (2016) affirms that quality performance audit planning must be risk-based, supported by initial problem mapping, and validated before entering the implementation stage. This principle is in line with the modern performance audit approach that emphasizes risk-based planning to ensure audit resources are directed to the most significant areas. Based on research findings, the quality of performance audit planning at the Constitutional Court can be assessed as good. Performance auditing is prepared based on a risk ranking process contained in the Annual Oversight Work Program (PKPT). This process shows that the selection of audit objects and locus is not done randomly, but through systematic risk analysis of organizational activities and functions. Thus, performance audit planning has met the principles of economy and effectiveness as put forward by Glynn et al. (1992).

Furthermore, performance audit planning is also strengthened through preliminary examinations that function as validation of initial findings and problem mapping before the audit is fully implemented. This stage shows methodological caution to ensure that performance indicators, audit criteria, and evaluation focus are truly relevant to empirical conditions in the field. This finding supports the view of Torres et al. (2016) that risk-based performance audit planning preceded by initial studies is the main characteristic of quality performance auditing. At the implementation stage, performance audit quality is determined by how auditors collect, analyze, and evaluate evidence to assess economy, efficiency, and effectiveness aspects (Glynn et al., 1992; Marchi & Bertei, 2016). Quality performance auditing is not merely administrative examination, but uses analytical and evaluative approaches resembling research processes.

Research results show that the implementation of performance auditing at the Constitutional Court can be assessed as good, because it is implemented through a research-based audit approach. Auditors not only verify documents, but also collect data, analyze work processes, and assess performance achievements compared to established objectives. This approach is in line with the concept of performance auditing as a systematic evaluation of the relationship between inputs, processes, and outputs (Segah, 2018). In addition, the focus of performance auditing is directed at administrative and managerial aspects, particularly in supporting case services, without touching the judicial realm. This approach reflects the application of the precautionary principle in judicial institutions, as identified by Cordery & Hay (2019), that auditing in constitutionally sensitive public institutions must maintain a balance between accountability and institutional legitimacy. Thus, although performance auditing has not been implemented routinely every year, the quality of its implementation can still be assessed as good from the methodology side and compliance with performance audit principles.

Reporting is a crucial stage that determines the added value of performance auditing for organizations. Gcobani et al. (2025) emphasize that quality performance audit reports must be compiled objectively, involve quality control, and produce recommendations that can be followed up by management. Research findings show that the quality of performance audit reporting at the Constitutional Court can be assessed as good, because the reporting process has involved the Inspector as part of the oversight and quality control mechanism. The Inspector's involvement ensures that audit reports not only meet formal aspects, but also go through review and validation processes before being submitted to leadership. This is in line with the findings of Putri Nabila & Isra Maulina (2025) which state that performance audit effectiveness is strongly influenced by internal accountability structures and leadership commitment in following up on audit recommendations. Thus, performance audit reporting at the Constitutional Court not only functions as an accountability document, but also as an instrument for strengthening internal governance.

Based on analysis of planning, implementation, and reporting aspects, the overall quality of performance auditing at the Constitutional Court can be assessed as good. Performance auditing has been designed based on risk through PKPT, validated through preliminary examinations, implemented with a research approach, and reported through mechanisms involving the Inspector as quality controller. Thus, this research shows that although performance auditing at the Constitutional Court has not been implemented routinely every year, the quality of the audit process that has been conducted has met performance audit principles as put forward in theory and previous research. This finding simultaneously strengthens the argument that performance audit quality is not merely measured by quantity or frequency, but by planning accuracy, implementation depth, and reporting accountability.

4.2. Implementation of Performance Audit Recommendations in Encouraging Improved Application of Good Governance Principles at the Constitutional Court

The implementation of performance audit recommendations is the meeting point between oversight functions and normative objectives of good governance. In the framework of good governance theory, performance auditing does not stop at identifying weaknesses, but obtains substantive meaning when its recommendations are implemented and produce changes in organizational governance. This is in line with the views of Trommel (2020) and Rahim (2019) which emphasize that good governance must be understood as a process that links performance evaluation, accountability, and continuous improvement.

Research results show that most performance audit recommendations at the Constitutional Court have been followed up by work units, especially recommendations that are administrative and procedural in nature. Theoretically, this condition reflects the application of the accountability principle, namely the

obligation of public institutions to account for actions and use of resources to oversight parties and the public (Harrison & Sayogo, 2014; Gisselquist, 2012). This finding is in line with research by Putri Nabila & Isra Maulina (2025) which affirms that performance auditing based on the 3E principle contributes directly to strengthening accountability in financial management and public performance. However, this research goes further by showing that accountability is not only reflected in the level of completion of recommendation follow-up, but also from institutional efforts to continuously improve internal systems and procedures. Thus, the results of this research support and enrich previous research findings with empirical evidence in the context of judicial institutions.

In the transparency dimension, good governance theory places information openness as the main prerequisite for public oversight (Harrison & Sayogo, 2014; Fox, 2007). Research results show that performance audit recommendations encourage the preparation and improvement of SOPs, technical guidelines, and clearer and traceable service documentation. This condition strengthens internal transparency while supporting information openness to the public. These findings are consistent with research by Androniceanu (2021) which states that transparency in public administration requires support from systems, procedures, and institutional capacity, not just normative obligations. In the context of the Constitutional Court, implementation of performance audit recommendations functions as an internal mechanism that encourages process openness, so the public can assess service quality and institutional integrity more objectively.

Participation is an important element in good governance that can only be realized if information is available openly and accessibly (Harrison & Sayogo, 2014). Research results show that improvements to internal systems as follow-up to audit recommendations create prerequisites for more meaningful public participation, especially through improved quality of information services and socialization activities. This finding is in line with the view of Cárcaba et al. (2022) which emphasizes that public information openness encourages community involvement in policy oversight and evaluation. Although performance auditing at the Constitutional Court does not directly regulate public participation mechanisms, implementation of its recommendations has an indirect impact by increasing the clarity and credibility of information conveyed to society.

The principles of integrity and clarity of purpose in The Six Principles (Addink, 2019) are reflected in audit recommendations that emphasize the importance of conformity between operational practices and normative bases. Research results show that internal auditors consistently recommend the preparation or improvement of internal regulations when discrepancies are found between written policies and actual practices. This condition is in line with the findings of Cordery & Hay (2019) which state that public sector auditing often serves as a managerial correction mechanism to maintain organizational integrity. However, this research adds a new dimension by showing that in the context of judicial institutions, strengthening integrity and clarity of purpose through performance auditing is done without touching judicial independence, thus remaining aligned with the independence principle in good governance.

When linked to previous research summarized by Rana et al. (2022), the findings of this research confirm that performance auditing in the public sector functions dually as an accountability tool and performance improvement, but its effectiveness is strongly determined by implementation of recommendations. This research fills the gap identified in the literature, particularly regarding the lack of empirical studies of performance auditing in judicial institutions. By linking empirical findings with good governance theory, this research shows that implementation of performance audit recommendations at the Constitutional Court contributes significantly to strengthening the principles of transparency, accountability, participation, integrity, and clarity of purpose. However, as also revealed in previous research, challenges remain in implementing strategic recommendations that require cross-unit changes and long-term policy support.

Based on the analysis description above, it can be concluded that the implementation of performance audit recommendations at the Constitutional Court has a strategic role in encouraging improved application of good governance principles. Performance auditing not only functions as an internal evaluation instrument, but also as a corrective mechanism that contributes to improving accountability, effectiveness, integrity, and clarity of purpose in institutional administration. Follow-up on performance audit recommendations shows institutional commitment to continuously improve governance, particularly through improvement of systems, procedures, and service standards.

Furthermore, implementation of performance audit recommendations also impacts the improvement of service delivery quality felt by stakeholders. Internal improvements resulting from the audit process create more orderly, predictable, and performance-oriented governance, thereby contributing to increased trust and subjective well-being of judicial service users. In the good governance perspective, this condition confirms that performance audit effectiveness is not merely measured by compliance with recommendations, but by the extent to which these recommendations can produce real changes in governance and public service quality. However, the results of this research also show that optimization of performance audit recommendation implementation still faces challenges, especially for strategic recommendations requiring cross-work unit coordination and long-term policy support. Therefore, strengthening leadership commitment, consistency in follow-up oversight, and integration of performance audit recommendations into institutional planning become important prerequisites so that performance auditing can function maximally as an instrument for strengthening good governance at the Constitutional Court.

4.3. Ideal Concept of Performance Audit Planning at the Constitutional Court in Accordance with Good Governance Principles

Based on research results, performance auditing at the Constitutional Court has shown good quality in planning, implementation, and reporting aspects. However, empirical findings also reveal institutional dynamics, audit paradigm changes, and limitations in performance audit implementation that need to be followed up conceptually. Therefore, this sub-section formulates researcher recommendations regarding ideal performance audit implementation at the Constitutional Court, by integrating performance audit theory and good governance principles. These recommendations are positioned as conceptual proposals aimed at strengthening the role of performance auditing as a strategic instrument in encouraging application of good governance principles, not as technical recommendations from audit results.

In performance audit theory, auditing is not only understood as an oversight tool, but as a mechanism for improving economy, efficiency, and effectiveness of public organizations. This view is in line with the findings of Rana et al. (2022) which show that performance auditing has developed into an instrument of public accountability as well as performance improvement, although facing tensions between oversight functions and auditor independence. Therefore, researchers recommend that performance audit implementation at the Constitutional Court be positioned clearly as an instrument for creating public value, not merely fulfilling internal oversight obligations.

In the good governance perspective, this recommendation is in line with the principles of effectiveness and accountability, because performance auditing is directed to ensure that public resources are used optimally and can be accounted for. This also strengthens the findings of Cordery & Hay (2019) which emphasize that audit institutions should be able to demonstrate relevance and public value from their work results, not just produce administrative criticism. Research results show that the informants, who come from internal auditor elements and related work units, provide a number of important recommendations regarding internal audit implementation, particularly performance auditing, at the Constitutional Court. These recommendations are not only technical in nature, but also reflect the need for adjustment of internal audit paradigms to align with judicial institution characteristics and good governance principles.

One of the main findings from interviews is the view that internal auditing should ideally no longer be understood merely as a corrective oversight instrument, but as a management improvement tool and governance quality enhancement. Informants emphasized that internal auditing must be able to provide an objective picture of system weaknesses and offer applicable solutions for work units. This view is in line with performance audit theory which positions auditing as a means of evaluating economy, efficiency, and effectiveness, as well as a managerial tool that provides added value to public organizations. When linked to good governance theory, this recommendation reflects the principles of effectiveness and clarity of purpose, because internal auditing is directed to ensure that institutional work processes run according to objectives and produce optimal results. This finding is also consistent with previous research by Rana et al. (2022) which affirms that modern performance auditing functions dually as an accountability instrument and performance improvement, not merely a control mechanism.

In addition, informants also highlighted the importance of clarity in roles and boundaries of internal audit authority, especially in the context of judicial institutions. This recommendation arose from empirical experience related to changes in audit paradigms from operational auditing that combined financial,

compliance, and performance aspects, toward clearer separation between external auditing by BPK and internal auditing by the Inspectorate. In practice, informants noted that the lack of clarity in role division potentially creates audit overlap and even stops internal audit implementation when audit locus overlaps with external auditing. Theoretically, this recommendation aligns with the principles of independence and integrity in good governance, which demand clarity in structure and authority so that each oversight function can run effectively without negating each other. Research by Mattei et al. (2021) also shows that public sector audit effectiveness is strongly influenced by clarity in scope and institutional legitimacy of auditing, especially when performance auditing is applied to organizations with special characteristics such as judicial institutions.

Another finding emerging from interviews is the need to improve the quality of internal audit recommendations, both in substance and implementability. Informants assess that ideal audit recommendations must be realistic, consider work unit capacity, and be accompanied by clear follow-up mechanisms. Recommendations that are too normative or generic are deemed less effective in encouraging real change. In the perspective of performance audit theory, actionable recommendations are the main indicator of audit quality, because audit success is measured by its impact on organizational performance improvement. Meanwhile, in the good governance framework, clear and measurable recommendations strengthen the accountability principle, because work units have a concrete basis for accounting for follow-up on audit results. This finding strengthens the research results of Putri Nabila and Isra Maulina (2025) which conclude that performance audit effectiveness is highly dependent on organizational commitment and quality of recommendation follow-up.

Informants also recommend that internal auditing at the Constitutional Court be directed to support organizational learning. Auditing is viewed as a reflective process that helps work units understand weaknesses and improvement opportunities, not as a mechanism that merely looks for mistakes. This approach is deemed capable of increasing auditee acceptance of audit results and encouraging sustainable change. This recommendation is in line with the findings of Parker, Schmitz, and Jacobs (2021) which show that a more dialogic and collaborative auditor-auditee relationship, without sacrificing auditor independence, can increase performance audit effectiveness. In the good governance perspective, this approach supports the principles of integrity and effectiveness, because auditing is implemented professionally, objectively, and oriented toward sustainable improvement. Furthermore, informants also emphasized the importance of internal audit orientation toward public service impact, particularly in the context of case services which are the Constitutional Court's core business. This recommendation shows that internal auditing not only focuses on internal compliance, but also on how administrative processes affect the experience and trust of justice seekers. Theoretically, this orientation aligns with the good governance concept which positions government governance as a practice that improves subjective well-being and public trust. Thus, informants' recommendations expand the function of internal auditing from merely internal control to an instrument for creating public value, as also emphasized in research by Cordery & Hay (2019) regarding the relevance of public sector auditing.

Previous research shows that application of performance auditing in the public sector often faces challenges when applied to institutions with special characteristics, including judicial institutions. Mattei et al. (2021) affirm that the shift of auditing from compliance to performance must be accompanied by adjustments to institutional context so that auditing does not lose legitimacy. Therefore, researchers recommend that performance audit implementation at the Constitutional Court be consistently focused on administrative, managerial, and case service aspects, without touching judicial substance. This recommendation is in line with the principles of independence and integrity in good governance, which demand clear boundaries between oversight functions and judicial functions. With this affirmation of scope, performance auditing can actually strengthen the Constitutional Court's internal governance without creating institutional resistance or perception of intervention in judicial independence.

Research by Putri Nabila & Isra Maulina (2025) shows that performance audit effectiveness is strongly determined by the extent to which audit recommendations can be followed up and supported by organizational commitment and resource capacity. This finding strengthens the researcher's recommendation that performance audit implementation at the Constitutional Court produce realistic, measurable recommendations adapted to work unit capacity. In performance audit theory, actionable recommendations are the main indicator of audit quality, because auditing that does not produce real change loses its strategic function. Meanwhile, in the good governance perspective, clear and operational recommendations strengthen

the accountability principle, because work units have a concrete basis for accounting for follow-up and performance improvement.

Research by Parker, Schmitz, and Jacobs (2021) shows that effective performance auditing tends to move toward more collaborative relationships between auditors and auditees, without sacrificing auditor independence. Based on these findings, researchers recommend that performance audit implementation at the Constitutional Court be directed as a means of organizational learning, where auditing is viewed as an evaluative process that encourages continuous improvement. In the good governance framework, this approach aligns with the principles of clarity of purpose and effectiveness, because performance auditing not only identifies weaknesses, but also helps work units understand institutional objectives and how to achieve them more efficiently. This approach is also relevant to findings in the previous subsection which show that recommendation implementation is more effective when there is communication and mutual understanding between auditors and work units.

A number of previous studies affirm that performance auditing contributes to increasing public trust when auditing can improve transparency and service quality. In the context of the Constitutional Court, researchers recommend that performance auditing be directed at case service aspects and administrative processes that directly impact justice seekers. This recommendation is in line with the good governance concept which views government governance as a practice that improves subjective well-being and public trust. Thus, performance auditing not only improves internal governance, but also functions as an instrument of institutional legitimacy through improved public service quality.

Based on performance audit theory, good governance theory, as well as research findings and previous research, the ideal concept of performance audit implementation at the Constitutional Court according to researchers includes: (1) positioning performance auditing as an instrument for creating public value and accountability, (2) affirming audit scope to maintain judicial independence, (3) preparing realistic and actionable recommendations, (4) utilizing auditing as a means of organizational learning, and (5) audit orientation toward improving service quality and public trust. Based on analysis of performance audit theory and good governance principles, performance auditing is conceptually more appropriately implemented by Constitutional Court internal auditors. Internal auditors have deeper contextual understanding of organizational characteristics, business processes, and internal dynamics of institutions, thus enabling comprehensive and sustainable performance evaluation. In the context of the Constitutional Court as a constitutional court institution, performance auditing by internal auditors is also more aligned with the principle of judicial power independence because audit focus is directed at administrative, managerial, and service aspects, not on decision substance or judicial authority.

Implementation of performance auditing by internal auditors should ideally cover the entire organizational structure, from bureau level to implementing work units. This approach enables performance assessment to be conducted comprehensively and in an integrated manner, so audit recommendations are not partial in nature, but capable of describing inter-process and inter-unit relationships. Performance evaluation conducted in tiers also supports the principles of effectiveness and efficiency in performance auditing, because each unit is assessed based on its contribution to achieving overall institutional objectives. In addition, performance auditing by internal auditors encourages strengthening of good governance principles, particularly internal accountability and transparency. Internal auditors play a role as strategic management partners in ensuring that the use of resources, program implementation, and achievement of work unit performance can be accounted for rationally and measurably. This role is in line with the accountability dimension in good governance, which demands public institutions to be able to explain and account for every action and use of resources to internal stakeholders and institutionally to the public. Table 1 presents the ideal performance audit concept based on performance audit theory and good governance theory.

Table 1. Ideal Performance Audit Concept

Theory	Dimension	Ideal Performance Audit Concept	Direction of Performance Audit Implementation at MK
Performance Auditing	Economy	Performance auditing is directed to assess the use of resources (budget, human resources, facilities) economically and rationally without reducing institutional service quality.	MK internal auditors conduct performance audits at bureaus and work units to ensure resource use optimally supports institutional functions.

Theory	Dimension	Ideal Performance Audit Concept	Direction of Performance Audit Implementation at MK
	Efficiency	Performance auditing assesses conformity between inputs and outputs through evaluation of work processes, administrative flows, and inter-unit coordination.	Internal auditing covers all bureaus and work units to prevent process duplication and structural inefficiency.
	Effectiveness	Performance auditing ensures that administrative activities and services truly contribute to achieving MK objectives and targets.	Internal auditors evaluate work unit performance achievements based on institutional objectives, not merely procedural compliance.
Good Governance	Transparency	Performance auditing encourages openness of processes, performance standards, and internal evaluation results as a basis for governance improvement.	Internal performance audit results are used as instruments of internal transparency and strengthening of performance management systems.
	Participation	Performance auditing is implemented with a participatory approach involving work units as evaluation partners.	Internal auditors serve as facilitators of performance improvement, not just supervisors, so recommendations are better accepted.
	Accountability	Performance auditing strengthens work unit accountability mechanisms for performance and resource use.	Internal auditing becomes the main instrument of MK internal accountability, separate from external auditing by BPK.

Source: Processed by Researcher (2025)

Based on this table, performance auditing is theoretically more appropriately implemented by Constitutional Court internal auditors because it aligns with the character of performance auditing that emphasizes evaluation of economy, efficiency, and effectiveness sustainably. In addition, implementation of performance auditing by internal auditors enables strengthening of good governance principles without creating overlap with external auditing focused on financial aspects. Thus, internal performance auditing becomes a strategic instrument to systematically and sustainably improve the quality of Constitutional Court institutional governance.

5. CONCLUSIONS

Performance auditing at the Constitutional Court has transformed from merely operational auditing into a strategic instrument that encourages improvement of procedures, administrative discipline, and more measurable performance achievement. Implementation of audit recommendation follow-up has proven to contribute significantly to strengthening good governance principles, particularly accountability and transparency aspects, and is capable of building a work culture oriented toward public service without intervening in judicial independence. Going forward, audit planning must be increasingly systematic and risk-based to provide sustainable added value for judicial institution governance.

Theoretically, these findings enrich the literature on the role of performance auditing in maintaining judicial institution legitimacy, while practically providing input for strengthening the role of APPIP and leadership commitment in following up on examination results. Although it has limitations because it focuses on a single case study and certain aspects, this research opens opportunities for further studies to expand the research object comparatively and integrate aspects of audit digitalization. Main recommendations for future research include the use of mixed methods and longitudinal studies to measure the long-term impact of performance auditing on improving public trust more objectively.

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