
RESOURCE CAPABILITIES AND AUDITOR INDEPENDENCE: A CRITICAL ANALYSIS OF FINANCIAL AUDIT EFFECTIVENESS WITHIN SOUTH SULAWESI'S GOVERNMENT OVERSIGHT SYSTEM

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Abstract

This research examines resource capabilities within the Internal Government Audit Apparatus (APIP) in South Sulawesi Province, Indonesia, focusing on their impact on financial audit effectiveness. Utilizing the dynamic governance conceptual framework of resources as core capabilities, the study analyzes four key dimensions: routine combinations, specific objective achievement, non-tradability, and organizational strategy foundations. Through qualitative methodology incorporating in-depth interviews, document analysis, and field observations, the research reveals significant structural and operational challenges undermining audit effectiveness. Findings indicate critical imbalances in auditor staffing distribution across competency levels, with only 2 Primary Expert Auditors compared to 20 Intermediate Expert Auditors, limiting task force formation capacity. Budget allocation issues persist despite mandatory spending policies, with modest increases from Rp 57.16 billion (2023) to Rp 59.95 billion (2024) proving insufficient for growing operational demands. Structural constraints on auditor independence emerged as particularly significant, with auditors lacking legal protections against potential repercussions when findings conflict with leadership interests. While comprehensive regulatory frameworks exist, implementation effectiveness faces substantial challenges due to competence limitations and personnel shortages. The study contributes to understanding resource challenges in developing administrative contexts and offers insights for strengthening audit capabilities within complex political environments. The findings suggest that enhancing audit system effectiveness requires addressing structural vulnerabilities in auditor protection, resource allocation, and professional development, with implications for governance improvement in regional administration systems

Keywords: Auditor independence, financial audit effectiveness, government oversight, resource capability, public sector accountability.

INTRODUCTION

Organizational capability has emerged as a critical determinant of success in public sector institutions, particularly for those tasked with oversight responsibilities (Alhammadi et al, 2023; Nguyen, 2024; Alawadi et al, 2024). In the rapidly evolving landscape of public administration, the capabilities of audit institutions directly influence governance quality, financial integrity, and public trust in government systems (Bernardo et al, 2024; Sneideriene & Legenzova, 2025; Perdana et al, 2025). While significant research has examined organizational capacity in private enterprises, the unique challenges faced by government audit institutions remain underexplored, especially regarding their ability to develop and maintain core competencies amidst complex political and administrative constraints. This gap in understanding is particularly pronounced in developing administrative contexts where regulatory frameworks, though comprehensive on paper, often face implementation challenges due to resource limitations and structural dependencies (Xiong et al, 2024; Martin et al, 2024; Verity et al, 2025).

Resources, both tangible and intangible, form the foundation of organizational capability and represent a critical dimension in assessing institutional effectiveness (Monson, 2024; Li et al, 2024; Moreira et al, 2024). Neo and Chen (2007) conceptualize resources as core capabilities comprising four essential characteristics:

routine combinations, specific objective achievement, non-tradability, and organizational strategy foundations. These characteristics interact dynamically within public audit institutions, influencing their ability to execute their mandates effectively. In the Indonesian context, Internal Government Audit Apparatus (APIP) institutions such as the Inspectorate of South Sulawesi face significant challenges in all four resource dimensions, which collectively undermine their capacity to fulfill their oversight responsibilities despite the existence of comprehensive regulatory frameworks (Ekayanti & Nohong, 2025).

The auditor staffing situation in South Sulawesi reveals concerning imbalances that significantly impact operational effectiveness. Current data indicates that the provincial inspectorate employs only 53 auditors distributed unevenly across competency levels, with just 2 Primary Expert Auditors compared to 20 Intermediate Expert Auditors, 20 Junior Expert Auditors, and 11 First Expert Auditors. This distribution differs substantially from the standard formation requirements established by BPKP Regulation Number KEP-971/K/SU/2005, which stipulates that each task force should ideally consist of 10-13 auditors with specific proportions across experience levels to ensure audit quality and coverage.

Table 1: Number of Auditors in South Sulawesi Province

No	Auditor Level	Total
1	Primary Expert Auditor	2 people
2	Intermediate Expert Auditor	20 people
3	Junior Expert Auditor	20 people
4	First Expert Auditor	11 people

The financial resource allocation for oversight functions further illustrates systemic challenges in building institutional capacity. While mandatory spending policies require minimum allocations from regional budgets for audit functions (0.3% for provinces with budgets exceeding 10 trillion rupiah), implementation remains inconsistent across regions. The South Sulawesi Provincial Inspectorate's budget has shown only modest increases in recent years, from approximately 57.16 billion rupiah in 2023 to 59.95 billion rupiah in 2024, despite growing responsibilities and operational demands. This funding pattern has created significant constraints on human resource development, limiting the inspectorate's ability to fulfill the mandatory 20 training hours per auditor annually while maintaining operational capacity.

Table 2: Budget of South Sulawesi Inspectorate

No	Budget Year	Total Budget
1	2023	Rp 57,163,791,316
2	2024	Rp 59,953,714,000

This research addresses critical gaps in understanding the resource challenges facing government audit institutions in developing administrative contexts. By examining the four dimensions of resources as core capabilities within the South Sulawesi Inspectorate, this study provides valuable insights into the structural, financial, and operational constraints that undermine audit effectiveness despite comprehensive regulatory frameworks. These insights are particularly valuable for policymakers and institutional leaders seeking to strengthen audit capabilities while navigating complex political environments. Furthermore, the findings offer a foundation for developing targeted interventions to enhance auditor protection, optimize resource allocation, and strengthen the implementation of existing regulations, thereby contributing to improved governance and financial integrity in regional administration systems.

METHODOLOGY

This research employs a qualitative approach with a case study design to examine resource capability within the Internal Government Audit Apparatus (APIP) in South Sulawesi Province. Data collection utilized three primary methods: in-depth interviews with key informants from the Provincial Inspectorate, district inspectorates, the Financial and Development Supervisory Agency (BPKP), and law enforcement agencies; document analysis of regulatory frameworks, budget reports, staffing records, and inter-agency agreements; and field observations of audit processes and institutional operations. The research sample was determined through purposive sampling, focusing on individuals with direct involvement in financial audit implementation and those responsible for resource allocation and management. This methodological approach allowed for comprehensive data triangulation, ensuring validity and reliability through the cross-verification of findings from multiple sources.

Data analysis followed the interactive model developed by Miles, Huberman, and Saldana (2014), comprising four interconnected processes: data collection, data condensation, data display, and conclusion drawing/verification. The analysis was structured around Neo and Chen's (2007) framework of resources as core capabilities, examining four key dimensions: routine combinations, specific objective achievement, non-tradability, and organizational strategy foundations. This analytical framework facilitated systematic examination of how resource constraints affect audit effectiveness across different operational dimensions. To

enhance credibility, the research implemented several validation strategies, including prolonged engagement with the research context, member checking with key informants to verify interpretations, and peer debriefing with academic colleagues specializing in public administration and audit systems to critically review the findings and analytical processes

RESULTS AND DISCUSSION

Combination in Human Resources

The research examines the human resource capacity of the Inspectorate of South Sulawesi Province in performing financial audits. Based on collected data, the Inspectorate possesses a reasonably adequate workforce distributed across various positions, including 10 structural officials, 53 auditors, 46 Government Affairs Supervisory Officials, and 35 implementing staff. However, a critical analysis of auditor distribution reveals a significant imbalance in auditor positions, with only 2 Primary Expert Auditors compared to 20 Intermediate Expert Auditors, 20 Junior Expert Auditors, and 11 First Expert Auditors. This distribution presents operational challenges when compared to the standard formation requirements established by BPKP Regulation Number KEP-971/K/SU/2005, which stipulates that each task force should ideally consist of 10-13 auditors with specific proportions across competency levels.

Table 1: Number of Staff at the Inspectorate of South Sulawesi

No	Type of Staff	Total
1	Structural Officials	10 people
2	Auditors	53 people
3	Government Affairs Supervisory Officials	46 people
4	Implementing Staff	35 people

The research identifies several persistent challenges in maintaining optimal auditor staffing levels. First, there is a lengthy recruitment and qualification process for auditors, requiring at least two years of supervisory experience before appointment to the functional position. Second, the research reveals concerning trends in staff transfers, with data showing that several key positions at the Inspectorate were vacated in 2024 due to staff transfers to other departments, including the Secretary, Regional Inspector II, and Prevention and Investigation Inspector positions. These transfers potentially disrupt operational continuity and diminish institutional capacity, despite some incoming transfers from district inspectorates. Additionally, political interventions by Regional Heads acting as Civil Service Supervisory Officials occasionally result in the dismissal of qualified auditors, further exacerbating the human resource shortage.

Table 2: Number of Auditors in South Sulawesi Province

No	Auditor Level	Total
1	Primary Expert Auditor	2 people
2	Intermediate Expert Auditor	20 people
3	Junior Expert Auditor	20 people
4	First Expert Auditor	11 people

The research highlights the significant gap between auditor availability and workload in several districts, particularly in Takalar Regency. The workload continues to increase due to multiple factors, including public complaints, leadership requests, mandatory tasks, and coordination with law enforcement agencies. This workload expansion without proportional increases in auditor staffing creates significant pressure on the existing workforce. To maintain professional competence, auditors are required to undergo a minimum of 20 training hours annually, as confirmed by the Head of BPKP Representative for South Sulawesi. However, the research indicates that fulfilling this requirement becomes challenging in districts with limited personnel, as sending staff for training further depletes the operational workforce temporarily.

Table 3: Calculation of Functional Auditor Position Formation

No	Scheme	Detailed Calculation
		Intermediate Expert Auditor
1	1 Task Force consisting of 13 Auditors	1
2	1 Task Force consisting of 10 Auditors	1

Despite having a nominally adequate number of total staff, the Inspectorate of South Sulawesi faces significant challenges in effective financial audit implementation due to imbalanced auditor distribution across competency levels, frequent staff transfers affecting institutional knowledge retention, occasional political interference in auditor appointments, and difficulties balancing operational demands with professional development requirements. These factors collectively impact the Inspectorate's capacity to fulfill its oversight mandate effectively, suggesting the need for more strategic human resource planning and stronger institutional protection for auditor positions (Roussy, 2013; Al-Tarawneh et al, 2022; Wijatmoko et al, 2023).

Analysis of Resources Intended to Achieve Specific Objectives in Financial Audits in South Sulawesi Province

This research examines how resources are allocated to achieve specific objectives within the Inspectorate of South Sulawesi Province, focusing particularly on human resource planning and operational budget requirements. The analysis reveals that human resource development at the Inspectorate cannot be conducted independently, as it must follow established Civil Service recruitment mechanisms. For auditors to meet competency standards, they must complete 120 hours of competency development training and fulfill supervisory experience requirements. Despite the lengthy development process, there is an urgent need for auditors capable of working in teams with proportional ratios to workload. The Head of the BPKP Representative for South Sulawesi emphasizes that the ideal proportion for audit assignments is one team per assignment, yet in practice, a single audit team often handles multiple assignments simultaneously due to personnel limitations and budget constraints.

The central government has established a mandatory spending policy with a minimum allocation of 0.3% of the total Regional Budget (APBD) for oversight functions in regions with budgets exceeding 10 trillion rupiah. However, implementation varies across regions. In Takalar Regency, the local government has allocated 0.75% of its budget for oversight functions, a decision made during a period when the position of regional head was held by an Acting Regent. Meanwhile, other regions, including South Sulawesi Provincial Government, have not fully implemented the mandatory spending policy according to established requirements. This inconsistency potentially affects the capacity and effectiveness of internal control systems across different regions.

Table 4: Budget of South Sulawesi Inspectorate

No	Budget Year	Total Budget
1	2023	Rp 57,163,791,316
2	2024	Rp 59,953,714,000

The data shows an increase in the budget of the South Sulawesi Provincial Inspectorate over the past two years, though the increase is not significant. Based on the mandatory spending requirements, South Sulawesi Inspectorate's budget allocation appears to comply with the policy, as the total 2024 APBD was 10.168 trillion rupiah, requiring a minimum budget of 30.54 billion rupiah. The actual 2024 oversight budget of approximately 59.95 billion rupiah exceeds this minimum requirement. However, this budget is primarily allocated for operational activities, with limited resources available for human resource capacity development.

Table 5: Mandatory Spending Requirements for Provincial Oversight Budget

No	Total Regional Expenditure	% Oversight Budget
1	Up to Rp 4,000,000,000,000	0.90%
2	Above Rp 4,000,000,000,000 to Rp 10,000,000,000,000	0.60%
3	Above Rp 10,000,000,000,000	0.30%

This analysis reveals that while the South Sulawesi Provincial Government meets the mandatory spending requirements for oversight functions, several districts within the province have not yet fully implemented this policy. The Head of Kesbangpol South Sulawesi confirms that though the 0.3% mandatory spending regulation exists for provinces with budgets exceeding 10 trillion rupiah and 0.75% for districts with budgets between 1-2 trillion rupiah, implementation faces challenges due to regional financial resource limitations. This inconsistency in budget allocation across different regions potentially undermines the effectiveness of internal audit functions (Dimand et al, 2024; Al Maalouf et al, 2025) and the achievement of specific oversight objectives in South Sulawesi Province (Arifin, 2024).

Non-Tradable Resources

This research examines the "non-tradable" characteristic of resources within the Internal Government Audit Apparatus (APIP) in South Sulawesi Province, focusing on professional independence and protection from intervention. The analysis reveals that independence within the APIP framework is structurally constrained by its organizational position. The inspectorate cannot be fully independent since it functions as an extension of leadership within the management system that includes planning, organizing, actuating, and controlling. The inspectorate's role as an internal control mechanism necessitates its organizational positioning within the internal structure, answerable to the leadership of the organization it monitors.

In practice, APIP's independence manifests through objective reporting of audit findings, but remains vulnerable to intervention during the follow-up phase. While auditors report findings objectively, these reports must be submitted to the regional head who has full authority to determine subsequent actions. The potential for intervention significantly depends on the leadership's personal commitment to good governance. When audit findings indicate weaknesses that can be addressed, the regional head typically directs follow-up actions to the relevant Regional Work Units (SKPD). Conversely, when findings suggest corruption, they should be forwarded to law enforcement.

Independence principles are fundamentally linked to professional ethics for both auditors and investigators.

These principles are guided by investigation protocols that prioritize legal facts and sufficiency of elements in a case rather than subjective preferences. The modern paradigm positions APIP with dual roles as quality assurance providers and consultants to Regional Work Units requiring assistance. This emphasizes the importance of APIP's competence in providing technical assistance to identify and mitigate potential deviations from the early stages of program implementation.

A significant finding concerns the vulnerability of auditors due to the absence of legal protection. Unlike judges and prosecutors who enjoy immunity rights, auditors currently hold the same status as regular civil servants without additional legal protection. This exposes them to the risk of criminalization, position transfers, or even removal from duties, particularly when audit findings conflict with the interests of regional heads who have authority over personnel management. Providing immunity rights to auditors would enhance their courage to perform duties professionally without fear of repercussions (Abdul-Baki et al, 2023). Discussions about appropriate legal protection mechanisms for auditors are currently underway, recognizing the critical need to strengthen the independence and effectiveness of the government's internal audit functions (Kamara, 2023; Masuhuko, 2023).

Analysis of Resources as a Basis for Organizational Strategy in South Sulawesi's Financial Audit Systems

This research examines how regulatory frameworks serve as the foundation for organizational strategy within the Internal Government Audit Apparatus (APIP) in South Sulawesi Province. The analysis reveals that APIP's organizational strategy is firmly grounded in a comprehensive regulatory framework comprising several key instruments: Government Regulation No. 60 of 2008 concerning the Government Internal Control System, Government Regulation No. 12 of 2017 concerning Guidance and Supervision of Regional Government Administration, and annual Ministry of Home Affairs Regulations on Planning for Guidance and Supervision of Regional Government Administration. Additionally, various technical regulations issued by the Financial and Development Supervisory Agency (BPKP) and regional governments further shape the operational landscape for audit functions.

The coordination between the Internal Government Audit Apparatus (APIP) and Law Enforcement Officials (APH) is formally structured through a Memorandum of Understanding (MoU). This research identifies a significant tripartite agreement established between the Ministry of Home Affairs, the Attorney General's Office, and the National Police (Document Numbers: 100.4.7/437/SJ, 1 Year 2023, and NK/1/I/2023) concerning the coordination of APIP and law enforcement in handling reports or complaints related to regional government administration. Article 14 of this agreement stipulates that its provisions automatically apply to provincial governments without requiring additional ratification at the local level, thereby creating a standardized coordination framework throughout the administrative hierarchy.

Government Regulation No. 12 of 2017, particularly from Article 22 onward, establishes clear procedural guidelines mandating that APIP must forward findings that indicate potential state financial losses to law enforcement agencies. The MoU between the Ministry of Home Affairs, the Attorney General's Office, and the National Police Chief further elaborates on the operational protocols for handling complaints and conducting investigations. This research finds that the regulatory framework allows for concurrent handling of certain cases, provided there is appropriate information sharing between the involved agencies during the investigation process.

Despite the establishment of a comprehensive regulatory framework, this research identifies significant implementation challenges that impede the effectiveness of inter-agency coordination. These challenges primarily stem from limitations in competence, availability of expert personnel, and insufficient staffing within the APIP structure. These capacity gaps represent substantial barriers to the optimal functioning of the reporting and coordination mechanisms between APIP and law enforcement agencies as mandated in the relevant agreements. The findings suggest that while the strategic foundation exists through robust regulations, practical implementation remains constrained by resource limitations, highlighting a gap between regulatory intent and operational reality in South Sulawesi's government audit system (Sumaryana et al, 2024).

CONCLUSION

This research provides critical insights into resource dynamics within the Internal Government Audit Apparatus (APIP) in South Sulawesi Province through an examination of four key indicators: routine combination, specific objective achievement, non-tradability, and organizational strategy foundation. The findings reveal significant challenges in maintaining optimal auditor proportions, with current distributions enabling the formation of only two task forces under standard schemes, creating limitations in audit coverage. Budgetary challenges persist despite mandatory spending policies, with inconsistent implementation across regions hindering human resource development and operational capacity. The research further identifies structural constraints on auditor independence, stemming from organizational positioning and the absence of

legal protections that expose auditors to potential criminalization or position transfers when audit findings conflict with leadership interests. The organizational strategies implemented by APIP are anchored in comprehensive regulatory frameworks, establishing formal coordination mechanisms between audit functions and law enforcement agencies. However, implementation effectiveness faces substantial challenges due to competence limitations and personnel shortages, creating a notable gap between regulatory intent and operational reality. The findings collectively suggest that enhancing the audit system's effectiveness requires addressing structural vulnerabilities in auditor protection, resource allocation, and professional development. Future research should focus on developing models for auditor legal protection mechanisms that balance organizational oversight needs with professional independence, potentially drawing comparative perspectives from international audit systems that have successfully implemented similar protections while maintaining integrated management functions.

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