Eduvest – Journal of Universal Studies
Volume 6 Number 8, August, 2026
p- ISSN 2775-3735 - e-ISSN 2775-3727

Evaluation of The Implementation of The Professional Practice Elements of The Internal Audit Capability Model at The XYZ Ministry

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Keywords
Institutional Theory; Internal Audit Capability Model; Professional Practices; Quality Assurance and Improvement Program; risk-based audit planning.

ABSTRACT
This study aims to evaluate the implementation of the Professional Practices element of the Internal Audit Capability Model (IACM) at the Inspectorate General of Ministry This study used a mixed-methods case study design combining a questionnaire distributed to 122 internal auditors (APIP) with in-depth semi-structured interviews with technical controllers (Dalnis) and the Evaluation and Reporting Section. The Professional Practices element was assessed through two aspects, namely risk-based audit planning and the Quality Assurance and Improvement Program (QAIP), and the findings were then interpreted through the lens of Institutional Theory. The results show that although BPKP concluded that the Professional Practices element has formally met the Level 3 characteristics, APIP is perceived to have produced a mean score of 3.70, the second-lowest among the six IACM elements, reflecting gaps in the implementation of risk-based planning and QAIP, particularly the absence of a regular Internal Peer Review. These gaps are mainly driven by weak coercive pressure, shown by limited management commitment toward risk management and quality assurance, and weak normative pressure, shown by the absence of a standard operating procedure governing the Internal Peer Review, while mimetic pressure was not found to be a significant factor. This study recommends strengthening risk register-based audit planning and implementing an Internal Peer Review procedure as short- and medium-term priorities to close the gap between the formal Level 3 status and actual audit practice.

INTRODUCTION

As the agency responsible for overseeing domestic governance, Ministry XYZ is also responsible for the running of government at the domestic level. Within this structure, the Inspectorate General of Ministry XYZ (Itjen Kementerian XYZ) serves as an internal oversight unit overseeing Echelon I Units of Ministry XYZ as well as Regional Public Agencies, with the task of ensuring the effectiveness of the internal control system and compliance with regulations (Sihombing, 2023; Kiswara et al., 2018). Since 2022, the Inspectorate General of Ministry XYZ has achieved Level 3 supervisory capability in accordance with Regulation of the Financial and Development Supervisory Agency (BPKP) Number 8 of 2021 concerning the Assessment of the Capability of Public Accountants (APIP) (Airlangga & Rossieta, 2023; Khairunnisa & Setyaningrum, 2026). The consequence of achieving Level 3 is that the APIP is required to carry out assurance and consulting functions in line with professional standards and practices, including through risk-based supervisory planning and the Quality Assurance and Improvement Program (QAIP), so that the supervisory results can provide adequate assurance of compliance, the principles of Economy, Efficiency, and Effectiveness (3E), the early warning function, while simultaneously encouraging improvements in organizational governance (Fadila & Rahadian, 2019; Firmansyah, 2025; Susanto, 2020; Nadirsyah et al., 2024).

The achievement of Level 3 has also raised high expectations from various stakeholders. The Head of the Financial and Development Supervisory Agency (BPKP), for example, emphasized that the role of the Internal Auditor (APIP) needs to shift from being a mere watchdog to a strategic management partner capable of providing rapid solutions and risk-based recommendations (BPKP, 2014). Similar expectations are also reflected in the direction of Minister XYZ, who wants the APIP to be able to detect irregularities as early as possible (KPK, 2025), and emphasized by the Chairman of the KPK, who positions the APIP not merely as an administrative unit, but as a strategic instrument in preventing corruption (KPK, 2025). The President also directed government officials to close budget leaks and improve governance (BPKP, 2024).

However, these expectations clash with the real conditions on the ground. The Audit Report (LHP) of the Republic of Indonesia Supreme Audit Agency (BPK RI) on the Financial Statements of Ministry XYZ for 2023 still notes recurring issues over the past five years in the Capital Expenditure, Maintenance Expenditure, Official Travel Expenditure, and Rental Expenditure items, indicating that the implementation of supervision by the Inspectorate General of Ministry XYZ has not been running optimally. As the supervisor of Regional Public Institutions and Agency-Owned Enterprises, the Inspectorate General of Ministry XYZ is also faced with the Summary of Audit Results of the BPK Semester II 2024 which recorded 2,734 findings or 3,961 issues worth Rp816.56 billion, consisting of 622 weaknesses in the Internal Control System (SPI), 1,617 non-compliance issues worth Rp753.83 billion, and 1,722 3E issues worth Rp62.73 billion. These data are a strong indication that the function of the Inspectorate General of Ministry XYZ as an early warning system *is* not yet optimal, resulting in a gap between the Level 3 capability status achieved administratively and the effectiveness of supervision in the field.

Several studies on the implementation of IACM in Inspectorates General of Ministries/Institutions have actually been conducted, although most are still oriented towards efforts to achieve Level 3. Sumanti (2020), for example, found that the implementation of IACM by the BPKP Aceh Representative encouraged an increase in capability in 16 of 24 APIP Pemda (67%), although the implementation of risk-based audits and the limited number of certified auditors remained obstacles. Girindra and Malik (2021) reported that strengthening the Internal Supervisory Unit of the Indonesian Ombudsman successfully pushed all capability elements up from Level 2 to Level 3. On the other hand, studies evaluating the consistency of Level 3 after being achieved are also starting to appear; Simanjuntak and Sensi (2023) at the Inspectorate General of the Ministry of Agriculture found that although generally at Level 3, the Role and Service Elements in practice were still equivalent to Level 2. So far, there has been no research that specifically conducted a gap analysis *on* the Professional Practice Elements in the Inspectorate General of Ministry XYZ, especially considering its unique position as a mentor for Pemda and using an *Institutional Theory perspective* .

Based on previous studies that have revealed a gap between Level 3 status and real conditions in the field, this study aims to analyze this gap through the perspective of *Institutional Theory* , in order to see whether the implementation of the Professional Practice Elements is more driven by the need for substantial governance improvements or simply a form of compliance with regulatory pressures (Daddi et al., 2016; Distelhorst et al., 2015; Lynch & Kodate, 2020; Organization, 2024; Stacchezzini et al., 2020). On that basis, this study is directed to evaluate the implementation of the IACM Professional Practice Elements at the Inspectorate General of Ministry XYZ, reveal the gap between the formal conditions of Level 3 and the perception of the organization, and explore the institutional factors behind the gap, so that strategic areas of improvement can be formulated to strengthen the Professional Practice Elements.

This research presents a novel contribution to the literature on the Internal Audit

Capability Model (IACM) implementation by conducting a comprehensive gap analysis specifically on the Professional Practice Elements at the Inspectorate General of Ministry XYZ. Unlike prior studies that primarily focused on efforts to achieve Level 3 capability, this study uniquely examines the consistency between formal Level 3 status and actual audit practice implementation through the lens of Institutional Theory. By identifying and analyzing coercive, normative, and mimetic institutional pressures, this research provides deeper insights into why formal compliance does not necessarily translate to effective implementation, offering a theoretical framework that goes beyond descriptive assessment to explain the underlying institutional factors driving the gaps observed in professional audit practice.

This study aims to evaluate the implementation of the Professional Practice Elements of the Internal Audit Capability Model (IACM) at the Inspectorate General of Ministry XYZ by conducting a comprehensive gap analysis between the formal Level 3 capability status and the actual perception and practice of internal auditors. Specifically, the research seeks to identify discrepancies in risk-based audit planning and the Quality Assurance and Improvement Program (QAIP), analyze the institutional factors (coercive, normative, and mimetic pressures) that contribute to these gaps, and recommend strategic improvement areas to strengthen professional audit practice and ensure sustainability of the audit capability level.

The findings and recommendations from this research provide significant benefits to multiple stakeholders in the Indonesian government audit ecosystem. For the Inspectorate General of Ministry XYZ, the study offers actionable strategic improvement plans with clearly defined timelines (short, medium, and long-term priorities) to address identified implementation gaps and strengthen audit capability. For the broader public sector, this research contributes to the academic and professional understanding of how institutional pressures influence the adoption and implementation of governance frameworks, enabling better-informed policy development. The Institutional Theory framework applied in this study also provides a replicable analytical approach for assessing other public sector capabilities, enhancing the evidence base for government auditing practice in Indonesia and contributing to the advancement of internal audit professionalization throughout the nation's civil service.

METHOD

To evaluate the IACM Professional Practice Elements at the Inspectorate General of Ministry XYZ, this study adopted a *mixed methods approach* with a case study design (Creswell, 2014; Saunders, Lewis, and Thornhill, 2023). Questionnaires and in-depth interviews were used simultaneously as a form of method triangulation to strengthen the reliability and validity of the findings: the questionnaire served to capture respondents' perceptions of the actual state of IACM standard implementation, while the interviews served to confirm the survey results and explore the institutional factors behind the identified gaps.

Population, Sample, and Instrument

Data collection was conducted through a Google Form-based questionnaire distributed to 204 APIP functional officials from the First Expert, Junior Expert, to Middle Expert levels within the Inspectorate of Ministry XYZ, with 122 of them completing the questionnaire completely. The statements in the questionnaire refer to the IACM as stipulated in BPKP Regulation Number 8 of 2021, but not all of them are taken; the author paraphrased the indicators to make the instrument more concise without reducing the representation of each element, and adapted the evaluator criteria into perceptional statements measured on a 1-5 Likert scale (1 = Strongly Disagree; 2 = Disagree; 3 = Undecided; 4 = Agree; and 5 = Strongly Agree). An average score of 4 or above is interpreted as conformity with Level 3 characteristics, while a score below 4 indicates that there are still gaps. Specifically for the Professional Practice Element, additional analysis was also conducted based on the respondents' job levels, considering that the implementation of this element is closely related to differences in roles, responsibilities, and authorities at each level.

Meanwhile, qualitative data were collected through semi-structured interviews with four Technical Controllers (Dalnis) representing Regions I to IV, plus one representative from the Evaluation and Reporting Section (Evlap); both were selected due to their direct involvement in the implementation and evaluation of supervisory activities. Interviews lasted approximately 30-45 minutes per session, were recorded in audio and written form with the consent of the informants, and then transcribed to ensure data accuracy. Prior to the interviews, the informants were first given a summary of the questionnaire results along with an overview of the ideal characteristics of Level 3, so that the discussion could be directly focused on exploring the causes of the gaps.

The structure of the interview questions refers to the *Institutional Theory framework* which includes three types of pressure: *coercive* (the power of regulation and leadership direction), *mimetic* (the presence or absence of comparative studies or adopted best practices), and *normative* (the clarity and understanding of professional standards among APIPs).

Data analysis

Respondents' scores on the questionnaire were processed by calculating the average, then compared with the ideal characteristics of Level 3. The interview data were processed through data reduction and thematic analysis (Miles, Huberman, and Saldana, 2014), including full transcription, summarizing and grouping relevant information, presenting findings narratively through both direct quotations and paraphrases, and drawing conclusions based on identified patterns and themes. These two types of analysis were then combined and interpreted through an *Institutional Theory perspective* to understand the root causes of gaps in the Professional Practice Elements, before finally being formulated into areas of gradual improvement in the short, medium, and long term.

RESULTS AND DISCUSSION

The gap Element Practice Professional based on Position

Of the 122 APIP respondents who completed the questionnaire, the average overall score for the Professional Practice Element was 3.70, consisting of the Supervisory Planning (3.74) and Quality Assurance and Improvement Program/QAIP (3.66). Score breakdowns based on respondents' job levels are presented in Table 2.

Table 1. Professional Practice Element Scores by Position

Aspect	First Expert	Young Expert	Associate
Professional Practice	3.57	3.76	3.83
a. Supervision Planning	3.60	3.77	3.93
b. Quality Assurance and Improvement Program	3.55	3.75	3.72

Source: data processed by the author

Scores at all levels were below 4.00, but tended to increase with the level of the position: the lowest score was recorded for First Expert (3.57), followed by Junior Expert (3.76) and Associate Expert (3.83). A similar pattern was observed for the Supervisory Planning aspect, while for the Quality Assurance and Improvement Program aspect, the difference between positions was relatively small. This pattern indicates that Junior Experts and Associate Experts, who are more involved in planning and quality control, tend to have a more positive view than First Experts who are more involved in technical implementation in the field. However, all levels still believe that the implementation of supervisory planning and quality assurance and improvement programs has not been fully optimal.

These results differ from the BPKP evaluation conclusion, which stated that the Professional Practice Element met Level 3 characteristics. In terms of Supervisory Planning, the BPKP assessed that the Annual Supervisory Work Program (PKPT) had been prepared using a risk-based approach, identifying priority areas of supervision in accordance with the mandate and stakeholder direction. In terms of QAIP, Ministry XYZ also noted that it has a policy in place through Ministerial Decree XYZ Number 700-1235 of 2022 concerning Internal Supervision, although the BPKP noted that Internal Peer Reviews (TS) have not been conducted regularly. This discrepancy between the BPKP's formal assessment and the APIP's perceptions indicates that the completeness of formal policies and procedures does not necessarily equate to the effectiveness of their implementation in daily supervisory practice.

Institutional Factors Reason The gap

The findings of interviews with Dalnis representatives from Regions I-IV and Evlap confirmed that the gap in the Supervisory Planning aspect stems from the weak implementation of risk management on the part of the auditee, so that the risk data that should be the basis for preparing the PKPT is not yet adequately available.

> *"The cause lies in the weak risk management within the work units, and awareness is also relatively low. As a result, the risk data that should form the basis for preparing the PKPT is not yet optimally available," (Source: Dalnis, Associate Expert APIP).*
>
> *"We cannot fully implement risk-based auditing if the work units we supervise have not implemented proper risk management. The Internal Auditor (APIP) also cannot promote risk management implementation alone, because in the three lines of defense concept, the APIP is the third line, and therefore highly dependent on the readiness of the first and second lines," (Informant Dalnis, Associate APIP Expert).*

This situation reflects weak *coercive pressure* , given that leadership policies and directives have not consistently encouraged the implementation of risk management in the supervised work units. Meanwhile, regarding the Quality Assurance and Improvement Program, Internal TS has never been implemented regularly at the Inspectorate General of Ministry XYZ, even though a policy regarding QAIP is already in place.

> *"The cause of the gap related to QAIP is the lack of understanding of the leadership/organization regarding the implementation of Internal TS which should be carried out at least once a year" (Resource person Dalnis, APIP Middle Expert).*
>
> *"The reason is related to the leadership's commitment to budget policies and priorities" (Source: Dalnis, APIP Middle Expert).*
>
> *"The reason is the leadership's commitment. Evlap actually proposed the implementation of the Internal TS to the leadership last year, but so far it's only been that far, with no concrete further direction. Another reason is the lack of a standard operating procedure (SOP). One was drafted yesterday based on references from the Financial and Development Supervisory Agency (BPKP) and proposed to the leadership, but to date there has been no further direction for formalization." (Evlap Representative).*

The three quotes show that the gap in the QAIP aspect stems from a combination of weak *coercive pressure*, in the form of limited commitment and direction from the leadership, and weak *normative pressure*, in the form of the absence of Standard Operating Procedures (SOPs) that regulate the technical implementation of Internal TS. As for the *mimetic pressure side* , the source actually revealed that the Inspectorate General of Ministry XYZ has actually conducted benchmarking several times, for example by inviting ministries that have reached Level 4 and discussing with the Ministry of Finance regarding PKPT, so that *mimetic pressure* does not appear to be the dominant factor causing the gap in the Professional Practice Element.

> *"Last month, we invited the Ministry that is already at level 4, we can benchmark with the Ministry of Finance for PKPT because they are also at level 4" (Resource person Dalnis, APIP Middle Expert).*

Comparison with Study Previously

These findings align with Airlangga and Rossieta (2023), who highlighted that the incomplete implementation of *Enterprise Risk Management* (ERM) hampers risk-based oversight in government agencies, given that the quality of oversight planning is highly dependent on the availability of risk data from the supervised work units. This finding is also consistent with Oktavenia and Susanto (2025), who found that the lack of systematic and documented QAIP indicates a suboptimal quality evaluation cycle. This study expands on these two findings by more specifically demonstrating that the problem lies not only in the availability of formal policies but also in the lack of *coercive* and *normative pressures* that should encourage consistent implementation in the field.

Improvement Area Strategic

Referring to the results of the gap evaluation and institutional factor analysis, this study compiled areas of improvement in the Professional Practice Elements in stages, adjusted to the level of complexity and urgency, as summarized in Table 3.

Table 2. Strategic Improvement Areas of Professional Practice Elements

Time period	Improvement Strategy	Targeted Institutional Factors
Short (<1 year)	Preparation of Internal Peer Review (TS) SOP and strengthening of QAIP through routine implementation of Internal TS	*Coercive and Normative*
Intermediate (1-3 years)	Preparation of PKPT based on a valid *risk register accompanied by strengthening the role of APIP in overseeing the implementation of risk management in auditees.*	*Coercive*
Intermediate (1-3 years)	Adjustment of the PKPT preparation approach to take into account the interrelationships between programs and business processes across components.	*Coercive*
Long (3-5 years)	Transformation of the supervisory approach from assignment-based audits to continuous monitoring based on risk management	*Coercive and Normative*

Source: processed by the author, based on interviews with APIP Main Experts

In the short term, developing an Internal TS SOP is a priority because it directly addresses the most obvious *normative root causes* and strengthens leadership commitment (*coercive*) through the establishment of a formal and scheduled mechanism. In the medium term, strengthening risk management within *the auditee* and adjusting the PKPT across components is necessary so that supervisory planning truly reflects the organization's risk priorities, rather than simply following the organizational structure. In the long term, the transformation towards *continuous monitoring* can only be realized if risk management within the work unit is well-functioning, so that APIP can play a role as a strategic partner that provides sustainable added value.

Study Limitations

One limitation of this research is the lack of involvement of external parties, such as the Financial and Development Supervisory Agency (BPKP) as interview sources, even though BPKP holds significant authority in assessing and determining APIP capability levels. Furthermore, because the researchers and APIP respondents came from the same agency, there is a possibility of bias in the information collected. To mitigate this potential, the researchers attempted to ensure respondents were willing to answer honestly and guaranteed the confidentiality of their identities.

Validity and reliability testing of the survey instrument was also not conducted in this study, considering that the instrument was developed based on indicators and characteristics stipulated in the BPKP Regulation concerning the assessment of APIP Capability. Nevertheless, the lack of such testing remains a limitation because the instrument's consistency and accuracy in measuring respondents' perceptions of the Professional Practice Elements have not been statistically tested. Furthermore, the interview process also encountered technical challenges, including several sessions that did not take place under ideal conditions because the APIP was using the conducive room for other official duties.

As a follow-up, it is recommended that future research involve external parties, such as the Financial and Development Supervisory Agency (BPKP), as interview sources to obtain a more comprehensive perspective and minimize potential analytical bias. Validity and reliability testing of the survey instrument should also be considered in future research to improve the quality of respondent perception measurements, along with more flexible data collection locations and methods to optimize the interview process.

CONCLUSION

This study shows that although the Inspectorate General of Ministry XYZ has formally obtained IACM Level 3 status based on the BPKP evaluation, the implementation of Professional Practice Elements in the Supervisory Planning and Quality Assurance and Improvement Program (QAIP) aspects has not been fully optimal. This is reflected in the APIP perception score which only reached 3.70, still below the threshold of 4.00, and the lack of regular Internal Peer Reviews. This gap mainly stems from weak *coercive pressure* , namely the less than optimal commitment and direction of the leadership in encouraging the implementation of risk management in *auditees and the implementation of QAIP, as well as weak normative* pressure reflected in the lack of Standard Operating Procedures for Internal Peer Reviews; meanwhile, *mimetic pressure* has not proven to be dominant because benchmarking activities with other agencies have actually been carried out several times. Based on these findings, this study recommends the development of Internal Peer Review Standard Operating Procedures accompanied by strengthening leadership commitment as a short-term priority, the development of a valid Annual Supervisory Work Program based on a risk register as a medium-term priority, and the transformation towards *continuous monitoring* based on risk management as a long-term direction, in order to close the gap between formal Level 3 status and actual supervisory practices.

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