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Optimizing Internal Audit as a Pillar of Managerial Control: A Literature Review

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ABSTRACT

Internal audit plays a strategic role in managerial control, particularly in the face of the complexity and dynamics of the modern, uncertain business environment. This study aims to analyze the role, challenges, and optimization strategies of the internal audit function through a literature review approach. The main focus of this study is how internal audit contributes to the effectiveness of control systems, improving governance, and strengthening risk management within organizations. The findings of the literature review indicate that internal audit effectiveness is significantly influenced by factors such as auditor competence, level of independence, top management support, and the use of information technology in the audit process.

In addition to highlighting critical success factors, this study also identified several key challenges in internal audit implementation, including limited human resources, resistance to change, and rapid regulatory and technological developments. Therefore, optimization strategies are needed, such as enhancing auditors' professional capacity, adopting data-driven audit technology, and strengthening communication between auditors and management. The study concludes that internal audit needs to transform from a traditional oversight function into a proactive, adaptive, and collaborative strategic partner in driving the achievement of organizational goals. The implications of this research provide direction for developing more relevant and competitive internal audit practices in the digital era.

INTRODUCTION

Villages play a crucial role in national development due to their unique characteristics and autonomous authority. In Indonesia, the government allocates Village Funds to each village to improve community welfare and reduce socioeconomic disparities. Data shows that in 2021, the government disbursed IDR 72 trillion to 71,074 villages, with each village receiving approximately IDR 1 to 2 billion annually (Hermawansyah et al., 2023). Managing these enormous funds naturally carries significant responsibilities for village officials. Since 2016, all villages have been required to manage their finances independently, encompassing planning, implementation, administration, reporting, and financial accountability (Purba & Ginting, 2024).

Efforts to improve accountability and transparency in village financial management have been made through the implementation of the Village Financial System (Siskeudes) application. This application is designed to assist in managing the Village Revenue and Expenditure Budget in accordance with applicable regulations (Arfiansyah, 2020). The use of information technology in this system aims not only to create efficiency but also to improve the quality of public services provided by the village government (Ice et al., 2023). Furthermore, the competence of village officials in managing village funds is a crucial factor in determining the success of this system's implementation (Widyatama et al., 2017). Research shows that strengthening the capacity of village officials and community participation can increase transparency and accountability in village fund management (Sarinastiti & Bhilawa, 2023).

In today's digital era, the integration of information technology into village financial management is increasingly urgent to achieve efficiency and provide better and more responsive services. Technology is not only an administrative tool but also strengthens managerial functions in optimizing fund utilization. Research shows that community involvement and transparency in the use of village funds are crucial for building trust in village government (Husna & Rahayu, 2023). By combining a collaborative approach with appropriate technology, villages have great potential to create sustainable development. This serves as a crucial foundation for empowering more inclusive and participatory local communities (Nurliana, 2023).

The Village Finance System (Siskeudes) is an example of information technology implementation that plays a strategic role in village financial management in Indonesia. This application is designed to assist village officials in preparing the Village Budget (APBDes), recording financial transactions, and preparing financial reports in a timely and accurate manner. Law Number 6 of 2014 concerning Villages states that village finances encompass all rights and obligations that can be valued in money, including the implementation of those rights and obligations (Widiantari & Yuliantari, 2023). With the support of this technology, transparency and accountability can be improved through an integrated internal control system and available implementation guidelines (Susilowati et al., 2025). Therefore, Siskeudes serves not only as a reporting tool but also as a crucial internal control instrument in village financial management.

However, significant challenges remain in the implementation of Siskeudes, particularly related to the limited technical skills of village officials. Many village officials have not yet fully mastered the use of this application due to its relative newness and lack of training. Research indicates that technological adaptation challenges require time and comprehensive training support for effective implementation (Salam et al., 2023; Ubed et al., 2017). Furthermore, limited technological infrastructure, such as unstable internet access in rural areas, also poses a serious obstacle to the system's implementation (Rosnidah et al., 2022). Therefore, infrastructure improvements and capacity building are priorities in supporting the digitalization of village governance.

In Palolo District, Sigi Regency, the implementation of the Village Financial Management System (Siskeudes) exhibits unique dynamics, given the varying geographical conditions and resource capacities of villages. Research in this region shows that technology implementation is not only viewed from a technical perspective but is also closely related to organizational culture and local community participation (Faizah & Sari, 2022; Izzalqurny et al., 2022). Changes to the village financial system require support not only from within the village but also from the regional and central governments in the form of training and adequate infrastructure (Auliantari et al., 2022). With synergy between various parties, the implementation of the village information system can be more effective and sustainable. Palolo District serves as an important example in understanding the complexities of implementing information technology at the village level.

The application of information technology in village financial management, particularly through the Village Financial Management System (Siskeudes), is expected to create a participatory, transparent, and accountable governance system. The successful digitization of this system will significantly contribute to achieving sustainable development goals at the local level (Irwandi et al., 2022; Witak et al., 2023). With the right approach, human resource support, and adequate infrastructure, villages in Indonesia, including Palolo District, can carry out their government functions more effectively. Furthermore, public services to the community will also improve significantly. Digital transformation of villages is not just a technological innovation, but also the foundation of governance oriented towards community welfare.

RESEARCH METHODS

This study used a qualitative approach, focusing on the village government in Palolo District, Sigi Regency, which consists of six villages: Makmur Village, Ampera Village, Ranteleda Village, Tanah Harapan Village, Berdikari Village, and Bahagia Village. Six respondents were selected as a sample, each representing one village and acting as village officials, particularly the village treasurer involved in financial management. Respondent selection was conducted using a purposive sampling technique to ensure their involvement in the application of information technology in the preparation of village financial reports (Nugrahaningsih et al., 2022).

Data collection was conducted using two main techniques: interviews and documentation. Interviews aimed to elicit in-depth information from informants regarding the application of information technology in preparing village financial reports, while documentation provided evidence to support the interview results (Auliantari et al., 2022). The combination of these two techniques is expected to provide a comprehensive picture of the phenomenon under study. The collected data were then analyzed using qualitative analysis techniques according to the Miles and Huberman model, which consists of data reduction, data presentation, and conclusion drawing (Hanifa et al., 2022).

In the data reduction process, relevant information is sorted and filtered to address the research focus. The data presentation stage is organized into a descriptive narrative to facilitate understanding of the field findings. In the final stage, conclusions are drawn to answer the research questions based on the results of the systematic analysis. This analytical method is particularly effective in research involving complex data management, such as village financial reports, which are related to accuracy and accountability (Harefa, 2023).

The results of this study are expected to provide a significant contribution to improving understanding of the application of information technology in village financial management, as well as highlighting the importance of training and mentoring for village officials to achieve better management (Monoarfa et al., 2023).

RESULTS AND DISCUSSION

RESULTS

Throughout the data collection process, the questions consistently addressed in this study were what, who, where, when, and how. Based on interviews and documentation conducted with six informants in six villages, several findings emerged regarding the practice of implementing information technology in the preparation of village financial reports, which will be presented below.

Table 1. Information

Number	Information	Information
1.	Treasurer of Makmur Village	“The use of information technology in financial management has been carried out since 2019. Makmur Village uses the latest online-based Siskeudes application in village financial management. This village financial system application consists of a main menu concerning data, namely: (1) Village Profile, (2) Budgeting (3) Administration (4) Village Financial Reports. Before using the Siskeudes Application, errors often occurred in presenting financial reports because it still used a manual recording system. However, after using the Siskeudes application, recording errors were no longer found because if an error occurs during recording, the program will automatically correct it according to what is desired from making financial reports without us having to bother compiling them again. The use of this Siskeudes application has really helped us in carrying out financial management, but there are several obstacles that must be considered, namely network errors because this application is online-based so data input cannot be done.
2.	Treasurer of Ampera Village	"We have been using the Village Finance System (SISKEUDES) since 2019. The Siskeudes application we use is the latest online application. This application has been very helpful in managing village finances. However, we are still having difficulties operating the application because our understanding of the latest version is still insufficient. Therefore, we still need training in information technology. Furthermore, inadequate internet connectivity makes it less effective."
3.	Treasurer of Ranteleda Village	"The application of information technology, particularly in financial management, has been very helpful for us as village officials in carrying out our duties. However, we've encountered challenges in operating this application due to a lack of understanding of advanced features and unstable internet access in this area, particularly for updating data online and downloading reports."
4.	Treasurer of Tanah Harapan Village	"Before using the Siskeudes application, it was quite time-consuming because those preparing reports had to be meticulous, as any carelessness could lead to errors in the financial reports.

Number	Information	Information
		However, with the Siskeudes application, preparing financial reports is now online, saving time, being very easy, fast, and error-free. The only problem is the unstable network connection."
5.	Treasurer of Berdikari Village	"In preparing village financial reports, we use the Siskeudes application to help manage village funds more effectively and efficiently. We've been using this application since 2019. Before using this application, we prepared financial reports manually. This application has streamlined financial management, from planning, implementation, administration, reporting, and accountability. Despite the usual network issues, we encountered some issues."
6	Happy Village Treasurer	"The Siskeudes application is an application that facilitates village budget management. Financial management takes the form of planning, by holding discussions with village officials and the community in a review of the Village Medium-Term Development Plan (RPJM) together with the Annual Development Plan (RKP) team. If it is good, it will be determined as the RKPDesa. After that, input will be carried out in the Siskeudes application regarding what programs will be planned and how much the budget is. Then, the implementation, administration, reporting and accountability stages are carried out. All of that has gone well. Just like the obstacle experienced by some villages in using this application, namely network access."

*Source:*In-depth interview data, 2024

This study examines the implementation of technology in Palolo District, Sigi Regency, by examining indicators of human resources, facilities, and infrastructure. Meanwhile, the application of technology in preparing village financial reports in Palolo District, Sigi Regency, is reviewed from the perspectives of planning, implementation, administration, reporting, and accountability.(Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management, 2018).

1. Implementation of Information Technology in Palolo District
   Based on interviews conducted by researchers at six village offices in Palolo District, Sigi Regency, the government has implemented an information technology system. This application of information technology is intended to facilitate village government in managing necessary data and serving the public.
   a. Human Resources.
   The role of human resources in implementing information technology in Palolo District is still considered adequate due to a lack of understanding of information technology. This is evident in several villages still struggling to implement the Siskeudes application. Therefore, local government efforts are needed to provide training or mentoring in implementing information technology to improve efficiency in completing various village government programs in Palolo District.
   b. Facilities and infrastructure

Village technology-based facilities and infrastructure include various facilities and infrastructure that utilize information and communication technology (ICT) to improve efficiency, accessibility and quality of services in villages.Technology-based facilities and infrastructure, including computers, mice, printers, laptops, hard drives, memory cards, and other equipment, are adequate in the six village offices in Palolo District, although they are still not evenly distributed. Supporting facilities, such as internet access, have not been installed evenly due to the poor network coverage in the Palolo District area.

2. Application of Information Technologyin the Preparation of Village Financial Reports in Palolo District, Sigi Regency

   To facilitate the preparation of village financial reports, the Palolo sub-district government uses the Siskeudes application, which has been used since 2019. The Siskeudes application used by the village government is the latest version of the 2023 online Siskeudes application with the advantage of easy and fast access. In the process of Village Financial Management in Palolo Sub-district, Sigi Regency, using the SISKEUDES application, there are activity components that include planning, implementation, administration, reporting, and accountability. From this process, there are rules that must be considered and implemented and have predetermined time limits. Village financial management with the Siskeudes application can be divided into several input stages, namely:

   a. Planning

      Based on the results of interviews conducted by researchers with several informants in the input stage of the planning of the Village Government of Palolo District held a village deliberation with the community to listen to the aspirations conveyed by the village community regarding the proposed village development program. After the deliberation was carried out, the village government conducted a review of the Village Medium-Term Development Plan (RPJM) together with the Annual Development Plan (RKP) team. If it was good, it would be determined as RKPDesa. After that, input would be carried out in the Siskeudes application regarding what programs would be planned and how much the budget would be. Inputting planning data through the SISKEUDES application by SISKEUDES users was considered to provide ease of accountability because all activities to be carried out were more detailed and well-structured.

   b. Implementation

      Implementation of Village Financial Management in Palolo District, Sigi Regency, is carried out after the Village Budget (APBDesa) is established. The management process begins with a proposal for the amount of funds allocated for village development activities. This proposal must be accompanied by strong documentary evidence. The Village Revenue and Expenditure Budget (APB Desa) is the village government's annual financial plan, established to implement programs and activities within the village's authority.

   c. Administration

      Based on the interview results, it can be seen that the administration phase is running well. This administration process requires precision because all input data must comply with regulations, such as those for village government spending, development, empowerment, and so on. Any errors in input will impact the subsequent phases. Each phase of the administration process naturally requires files or documents that serve as physical evidence of each transaction. Therefore, transaction evidence must be neatly filed according to the transaction date.

d. Reporting and accountability
For Village Financial Management reporting can be seen as the output of the administration in the form of village financial reports. At the reporting stage of Makmur Village, Ampera Village, Rantaleda Village, Tanah Harapan Village, Berdikari Village and Bahagia Village, Palolo District, Sigi Regency, using the SISKEUDES application. The reporting stage in the SISKEUDES application is located in the bookkeeping menu which is a menu group in the Application producing financial report output with the applicable Village Financial Management regulation format including the APBDesa Budget Implementation Report and Notes on the Village Financial Report (CaLK). All reports available in the reporting feature in the SISKEUDES Application come from administration input, so that when the Village Treasurer inputs an expenditure or income transaction related to the realization of the APBDesa, it will automatically produce an accountability report.It is known that those responsible for submitting the accountability report on the realization of the Village Budget are the Village Head of Makmur Village, the Village Head of Ampera Village, the Village Head of Rantaleda Village, the Village Head of Tanah Harapan Village, the Village Head of Berdikari Village and the Village Head of Bahagia Village, Palolo District, Sigi Regency.

DISCUSSION

The application of information technology in the preparation of village financial reports in Palolo District has been ongoing since 2019. Interviews with six village treasurers revealed that all villages have used the latest online version of the Siskeudes application. This application has been proven to simplify the reporting process, reduce errors, and accelerate financial report preparation (Firmansyah, 2025). However, its utilization is still not fully optimal, primarily due to technical constraints in the field. One major obstacle is unstable internet access in some areas (Suyatna, 2021), which often hinders effective application use.

Human resources are a crucial factor in the successful implementation of information technology in villages. Although all treasurers have operated the Village Financial Management System (Siskeudes), their understanding of the application's features varies. As studies in other regions have revealed, further training and technical assistance from local governments are crucial to improving village officials' understanding and skills in using this digital application (Junedi et al., 2025; Nurhasan et al., 2025).

Improving the capacity of village officials is a crucial prerequisite for optimal digitalization of village finances. Supporting infrastructure, such as computers, laptops, and printers, is largely available in six villages in Palolo District. However, poor internet connection quality remains a common obstacle to using the Siskeudes application (Suyatna, 2021). Local governments are expected to focus more on developing network infrastructure in villages to improve the effectiveness of technology-based financial systems.

In the planning process, all villages hold village deliberations to formulate development programs based on community aspirations. This process is followed by the preparation of the Village Medium-Term Development Plan (RPJMDes) and the Village Government Work Plan

(RKPDes), the data for which is input into the Siskeudes application. This input has proven effective because the resulting data is more structured and accountable (Pancane et al., 2025). Implementation of this stage facilitates monitoring and reporting, as well as maintaining administrative order and transparency in the use of village funds (Bantara et al., 2024).

In this context, technology adoption not only addresses administrative needs but also supports the goal of efficient governance. However, achieving this goal requires synergy between training, supervision, and policies that support the digitalization of village finances, as documented in various studies highlighting the importance of device support and training for improving financial management at the village level (Amalia et al., 2024; Wahyuni et al., 2024).

Administration is a crucial stage in village financial management that requires precision and accuracy. Every transaction, both expenditure and income, must be recorded according to the budget item in the system. In this process, physical documents such as receipts, transfer receipts, and accountability letters play a crucial role (Ichsan et al., 2023). Errors in data input can impact the reporting stage, so neat and systematic archiving is necessary (Auliantari et al., 2022). The Siskeudes application helps maintain the accuracy of administration data because it is integrated across modules, allowing transactions to be recorded more effectively.

The reporting stage is the final result of the village financial administration process. The Siskeudes application automatically generates financial reports based on inputted data, with report formats that comply with applicable regulations, such as the Village Budget (APBDesa) realization report and Notes to the Financial Statements (CaLK) (Auliantari et al., 2022). This advantage makes report preparation faster, more accurate, and more transparent. The village head of each village is responsible for submitting this accountability report to relevant parties (Mahayani, 2017). Of the six villages studied, all stated that using the Siskeudes application was very helpful in managing village finances. Time efficiency, reduced reporting errors, and easy data access are the main added values of this system (Nadaa & Priyanti, 2023).

However, challenges such as lack of training and network limitations remain obstacles (Rahmawati et al., 2023). Research shows that although this application is designed to improve administrative and reporting performance, many village officials still require training to operate advanced features (Budiati et al., 2020). Therefore, local governments need to be more active in supporting the successful implementation of this technology, ensuring synergy between technology, human resources (HR), and adequate infrastructure (Rahmawati et al., 2023).

Overall, the implementation of information technology through the Siskeudes (Village Financial Management System) application in Palolo District has shown positive progress in village financial management, although challenges remain. Most village officials have been able to operate the system effectively, and the village government has demonstrated a commitment to increasing transparency and accountability in village fund management (Hapsari et al., 2023). This research demonstrates that technology implementation serves not only as a tool but also as a strategy for reforming village financial governance. Sustainable efforts are needed to ensure this system delivers maximum benefits for sustainable and participatory village development (Anggara, 2021).

CONCLUSION

Based on the research results, it can be concluded that the implementation of the Village Financial System (Siskeudes) application in Palolo District, Sigi Regency, has been quite successful. This application provides various conveniences in the process of preparing village financial reports, from the planning and implementation stages, administration, to reporting and accountability. The use of Siskeudes allows for faster, more accurate report preparation, and compliance with applicable regulations. It also supports transparency and accountability in village financial management.

However, from a human resources perspective, the implementation of information technology still faces challenges. Although village officials have been able to use the Siskeudes application, their understanding of the latest information technology remains limited. This indicates that human resource capacity still needs to be improved through ongoing training and technical assistance. Appropriate training can help village officials optimize the application's use and minimize errors in managing village financial data.

Furthermore, infrastructure and facilities are also significant obstacles to the implementation of Siskeudes (Village Financial Information System). This online-based application relies heavily on a stable internet connection, while in some villages in Palolo District, the network remains patchy. When the connection is lost, the input and reporting process is hampered. Therefore, local government attention is needed to provide adequate technological infrastructure to support the smooth operation of the village financial information system as a whole. With improvements in human resources and infrastructure, Siskeudes implementation in Palolo District can run more optimally in the future.

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