

The Impact of Internal Audits on the Effectiveness of Hospital Internal Control Systems

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ABSTRACT

Purpose: This study aims to analyze the impact of internal audits on the effectiveness of the internal control system in the Nursing Department at the PT KBN Graha Medika General Hospital.

Research Method: This study employed a quantitative, associative design. The sample consisted of 111 respondents selected through simple random sampling. Data were collected via an online questionnaire and analyzed using simple linear regression.

Results and Discussion: Internal audits have a positive and significant impact on the effectiveness of internal control systems. This suggests that improvements in the quality of internal audit performance are accompanied by greater effectiveness of internal controls. However, their contribution remains limited, indicating that other factors are also at play.

Implications: This study makes an empirical contribution by examining the role of internal audits in the operational context of nursing care. This topic has received limited attention in the literature. The findings confirm that internal audits serve as an evaluative mechanism for strengthening internal controls; however, their effectiveness depends on their implementation and support from other organizational factors.

Originality: to examine the impact of internal audits on the effectiveness of internal control systems in the context of nursing operations in hospitals.

Keywords: internal audit; effectiveness of internal control systems; nursing care.

1. Introduction

Internal control systems (ICS) are a fundamental element of organizational management, serving to ensure operational efficiency, mitigate risks, and achieve strategic objectives (COSO, 2013). In the context of healthcare organizations, the presence of ICS is increasingly crucial given the complexity of services that involve various interconnected clinical and administrative processes. Ineffective internal controls in this environment can lead to service errors, reduce service quality, and directly affect patient safety.

These issues remain a global concern. A World Health Organization (WHO, 2021) report indicates that errors in healthcare services—whether administrative or clinical—still occur frequently and contribute to rising service costs and patient risks. In Indonesia, hospitals face similar challenges, particularly in coordinating among healthcare workers and managing services suboptimally (Ministry of Health, 2023). This situation indicates that problems in healthcare are not merely technical but are closely linked to weaknesses in internal control systems.



At the operational level, these issues can be observed more specifically. Initial observations in the Nursing Department at PT KBN Graha Medika General Hospital revealed administrative errors among patients, suboptimal communication, and high nurse workload. This situation results in delays in service delivery and reduced coordination effectiveness in the patient care process. These findings indicate that the effectiveness of the internal control system (ICS) at the operational unit level still requires strengthening, particularly in supporting the quality of nursing care.

From an accounting and management perspective, one of the key mechanisms to ensure the effectiveness of the ICS is the internal audit. Internal audit serves not only as a monitoring tool but also as a strategic instrument for evaluating and improving the quality of an organization's internal controls (Novatiani et al., 2024). Several studies indicate that weaknesses in internal controls and suboptimal internal audit functions can increase the risk of errors in service delivery (Devakumar & Adhinarayanan, 2025). Conversely, the implementation of effective internal audits has been shown to improve the quality of service management and minimize the potential for errors (Pei-Ying et al., 2021). However, empirical studies on the relationship between internal audits and the effectiveness of internal control systems remain limited. Most previous studies have focused more on financial reporting and general organizational governance, without specifically examining the operational context of healthcare services (Alhamed, 2025; Hasmal et al., 2025; Hutasoit et al., 2025). Furthermore, research linking internal audit to service dynamics at the work unit level—particularly within nursing services—remains relatively limited and has not been comprehensively integrated with operational factors such as patient administration, healthcare staff communication, and nurses' workload.

Given these gaps, there is a need for more context-specific research focused on operational units within healthcare services. This study aims to analyze the impact of internal audit on the effectiveness of the internal control system within the Nursing Department at PT KBN Graha Medika General Hospital. This study offers novelty by integrating operational aspects of nursing care into the internal control analysis framework and positioning internal audit as a strategic mechanism to enhance control effectiveness at the work unit level. The research questions in this study are: (1) Does internal audit influence the effectiveness of the internal control system in the Nursing Department, and (2) to what extent does internal audit influence the effectiveness of the internal control system in that unit.

This study has high practical relevance, aligning with the policy of the Ministry of Health of the Republic of Indonesia (Kemenkes, 2023), which emphasizes strengthening internal oversight systems to improve the quality of healthcare services. This study expands the scope of health accounting and management by positioning internal audit as a strategic mechanism for strengthening the effectiveness of the internal control system within service units. Practically, the results of the analysis provide a foundation for hospital management to guide the strengthening of internal audit to support service quality, patient safety, and the operational efficiency of healthcare personnel.

The remainder of this paper is organized as follows. Section 2 provides a literature review and hypothesis development. Section 3 presents the research method and design. Section 4 provides a discussion. Section 5 is Concluding Remarks and Recommendations.

2. Literature Review and Hypothesis Development

2.1 Internal Audit

Internal audit is understood as an independent evaluation process that adds value and improves an organization's operations by systematically assessing the effectiveness of risk management, controls, and governance (Sawyer, 2003). In line with this, the Institute of Internal Auditors (IIA, 2009) defines internal audit as an independent activity that provides objective assurance and consulting services designed to add value and improve an organization's operational performance. In this context, internal audit serves not only as a monitoring mechanism but also as a strategic instrument for achieving organizational objectives.

Conceptually, Sawyer (2003) emphasizes that internal auditors act as proactive catalysts for change—not merely transaction examiners, but strategic partners to management. This perspective aligns with Tugiman (2006:99), who states that internal audit is an independent assessment function within an organization aimed at evaluating various operational activities. Thus, internal audit holds a crucial position in ensuring that organizational activities align with established policies and standards.

In practice, internal audit supports management by evaluating organizational activities, identifying risks, and providing relevant information for decision-making (Sawyer, 2005). Additionally, the scope of internal audit includes assessing the effectiveness of internal control systems and evaluating the quality of the organization's fulfillment of its responsibilities (Tugiman, 2006, p. 99). This function indicates that internal audit is not only focused on controls but also on enhancing the organization's overall operational effectiveness.

Several empirical studies indicate that internal auditing significantly strengthens internal control systems through evaluation, monitoring, and the provision of improvement recommendations (Sari, 2021; Suharyono et al., 2025). However, these findings are not entirely consistent. Some studies indicate that the effectiveness of internal audit is still influenced by factors such as auditor independence, professional competence, and organizational resource constraints (Putra & Mita, 2025). This suggests that the role of internal audit in enhancing the effectiveness of the internal control system is contextual and depends on the quality of its implementation within the organization.

The dimensions of internal audit in this study are based on the conceptual framework proposed by Sawyer (2003), which includes independence and objectivity, professional competence, audit scope and approach, relationship with management, and reporting and follow-up. Independence and objectivity reflect the auditor's ability to provide unbiased assessments; professional competence relates to the auditor's knowledge and skills; while audit scope and approach indicate the extent of the examination and the application of a risk-based approach. Furthermore, the relationship with management reflects the quality of communication and acceptance of audit results, and reporting and follow-up indicate the extent to which audit recommendations are effectively implemented.

In this study, these five dimensions were operationalized into measurement indicators used in the questionnaire. Independence and objectivity are measured through respondents' perceptions of the auditor's freedom in performing their duties; professional competence is measured through the auditor's level of ability and expertise; audit scope and approach are measured through the scope of the examination and the application of risk-based auditing; the relationship with management is measured through the quality of communication and coordination; and reporting and follow-up are measured through the clarity of reports and the effectiveness of implementing audit recommendations.

Thus, the conceptual framework of internal audit is translated into an empirical instrument to measure the effectiveness of its implementation within an organization.

2.2 Internal Control System

An internal control system is a process involving the board of directors, management, and all organizational personnel, designed to provide reasonable assurance regarding the achievement of organizational objectives, whether related to operational effectiveness, reliability of reporting, or regulatory compliance (COSO, 2013). This view aligns with Gusnawan (2019) and Mulyadi (2017), who state that internal control encompasses an integrated structure, methods, and procedures to ensure the reliability of information and enhance operational efficiency.

Conceptually, the internal control system is designed to ensure that organizational activities operate effectively, efficiently, and in accordance with applicable regulations (Saputra & Novita, 2022). Rae et al. (2017) emphasize that effective internal control serves not only as a monitoring mechanism but also as a tool that supports the optimal achievement of organizational objectives. Therefore, internal controls must be designed proportionally to function both as controls and as drivers of organizational performance.

Based on the COSO framework (2013), an internal control system consists of five main components: control environment, risk assessment, control activities, information and communication, and monitoring. These five components are interrelated and form an integrated system that supports the effectiveness of an organization's internal control system.

Various studies indicate that an effective internal control system plays a crucial role in enhancing transparency and accountability, and in preventing fraud within an organization (Hanif & Nadhifah, 2025). However, the effectiveness of an internal control system is determined not solely by its design but also by the quality of its implementation in the organization's operational activities.

In this study, the effectiveness of the internal control system is operationalized based on the five COSO (2013) components. The control environment is measured through the aspects of organizational integrity and structure; risk assessment is measured through the organization's ability to identify and manage risks; control activities are measured through the implementation of policies and procedures; information and communication are measured through the quality of information flow; and monitoring is measured through the effectiveness of internal control evaluation and follow-up. This approach enables empirical measurement of the effectiveness of the internal control system in the organization's operational context.

2.3 The Impact of Internal Audits on the Effectiveness of Internal Control Systems.

The effectiveness of an internal control system is critical to ensuring that an organization's activities align with its established objectives, policies, and regulations. From a management perspective, effectiveness refers to the extent to which an organization achieves its established objectives (Karina et al., 2025), measured not only by outcomes but also by the alignment of processes with applicable plans and standards (Yuliana & Badren, 2024). In the context of internal control, effectiveness reflects the system's ability to ensure that organizational activities proceed efficiently, reliably, and in compliance with regulations (Suharyono et al., 2025; Hutasoit et al., 2025; Sonjaya et al., 2025). Conceptually, internal audit serves as an independent evaluation mechanism designed to assess and enhance the effectiveness

of the internal control system. Through its assurance and consulting functions, internal audit enables organizations to identify weaknesses in controls, evaluate compliance with policies, and provide recommendations for continuous improvement. Thus, internal audit functions not only as a monitoring tool but also as a strategic instrument in strengthening the quality of internal controls, particularly in organizations with high operational complexity.

The relationship between internal audit and the effectiveness of internal control systems can be explained through mechanisms of evaluation and continuous improvement, where internal audit plays a role in identifying weaknesses, ensuring the implementation of recommendations, and enhancing the quality of controls across various aspects of the organization. Empirical research supports this relationship. Hanif & Nadhifah (2025) demonstrate that an effective internal control system plays a crucial role in preventing fraud and enhancing organizational integrity, while Hanif et al. (2025) found that the effectiveness of the control environment significantly contributes to fraud prevention. Furthermore, other studies indicate that robust internal controls can enhance organizational transparency and accountability and support the optimal achievement of objectives. These findings suggest that strengthening internal controls is crucial, and the internal audit serves as one of the primary mechanisms supporting this process. Based on this theoretical foundation and these empirical findings, the researchers argue that the effectiveness of internal audits is directly related to the effectiveness of the internal control system. Based on these findings, the researchers hypothesize that the more effectively internal audits are implemented, the more effective the organization's internal control system.

H1: *Internal audits have a positive impact on the effectiveness of internal control systems.*

3. Research Method

This study employs a quantitative, causal-associative design to examine the effect of internal audits on the effectiveness of the internal control system in the Nursing Department at PT KBN Graha Medika Workers' Hospital. Data analysis was conducted using simple linear regression to test the relationship and the magnitude of the effect between internal audits (independent variable) and the effectiveness of the internal control system (dependent variable).

The population in this study consists of all active employees in the Nursing Department, totaling 154 individuals. Population data were obtained from official hospital documents, specifically the director's regulations, which contain personnel data for the relevant unit. Based on this population, the sample size was determined using Slovin's formula with a 5% margin of error, yielding a minimum sample size of 111 respondents. The sampling technique employed was simple random sampling. The sampling procedure began by compiling a list of all population members, followed by assigning an identification number to each member. Subsequently, the sample was selected randomly using a random number generator application, ensuring that every population member had an equal chance of being selected as a respondent. The questionnaire was then distributed online exclusively to the respondents selected through this random process.

The data used in this study are primary data obtained through the online distribution of a questionnaire using Google Forms. The research instrument was developed by adapting the conceptual framework for internal audit (Sawyer, 2003) and the internal control system (COSO, 2013), and then

tailored to the operational context of the Department of Nursing. The questionnaire used a five-point Likert scale, with scores ranging from 1 (strongly disagree) to 5 (strongly agree).

The internal audit variable (X) is defined as the level of implementation of internal audit functions within the organization, measured by the dimensions of independence and objectivity, professional competence, the scope and approach of the audit, relationships with management, and reporting and follow-up (Sawyer, 2003). This variable is measured using 14 statement items. Meanwhile, the internal control system effectiveness variable (Y) is defined as the degree to which the control system successfully supports the achievement of organizational objectives based on the five COSO (2013) components: control environment, risk assessment, control activities, information and communication, and monitoring, measured through 17 statement items.

Before being used in the main study, the questionnaire was pilot-tested with 35 respondents who shared characteristics similar to those of the study population but were not included in the main study sample. Validity testing was conducted using Pearson’s Product-Moment correlation at a significance level of 0.05, where all items were deemed valid because their calculated r-values were greater than the critical r-value (0.334). Reliability testing was conducted using Cronbach’s Alpha, yielding 0.947 for the internal audit variable and 0.948 for the internal control system effectiveness variable, indicating very high reliability. Next, data analysis was conducted using classical assumption tests, including tests of normality and linearity. The normality test was performed using the Kolmogorov-Smirnov test at a significance level of 0.05. In contrast, the linearity test was used to ensure a linear relationship between the independent and dependent variables. Hypothesis testing was performed using simple linear regression via the t-test to test the significance of the effect of internal audit on the effectiveness of the internal control system, as well as the coefficient of determination (R^2) to measure the extent of the independent variable’s contribution in explaining the dependent variable (Sugiyono, 2020).

4. Results and Discussion

4.1 Analysis Results

This study employs a quantitative, causal-associative design to analyze the impact of internal audits on the effectiveness of internal control systems. The respondents in this study were 111 active employees in the Nursing Department at the PT KBN Graha Medika General Hospital. Data were collected via an online questionnaire distributed to respondents selected using simple random sampling. Subsequently, the data were analyzed using simple linear regression in SPSS version 20.

4.1.1 Descriptive Statistical Analysis

Table 1. Results of the Descriptive Analysis

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Internal Audit (X)	111	33	69	52.90	8.402
The Effectiveness of SPI (Y)	111	45	85	66.05	10.661
Valid (listwise)	111				

Source: SPSS data analysis (2026)

Based on Table 1, the internal audit variable has a mean of 52.90 and a standard deviation of 8.402, indicating variation in respondents’ perceptions of the organization’s internal audit

implementation. Meanwhile, the internal control system effectiveness variable has a mean of 66.05 and a standard deviation of 10.661, indicating variation in respondents' assessments of its effectiveness. The interpretation of mean values in this study is based on the empirical data distribution, without specific categorical classification, given the absence of standard criteria.

4.1.2 Validity and Reliability Testing of the Instrument

Validity testing was conducted using Pearson's Product-Moment correlation with a sample size of 35 participants. The results showed that all items in the internal audit variable had calculated *r* values ranging from 0.483 to 0.917. In contrast, those in the SPI effectiveness variable ranged from 0.560 to 0.865, all exceeding the critical *r* value (0.334), thereby confirming their validity.

Table 2. Reliability Test

	Number of Items	Cronbach's Alpha	Nilai Sig.	Info
Internal Audit (X)	14	0.947	>0.70	Reliable
The Effectiveness of SPI (Y)	17	0.948	>0.70	Reliable

Source: SPSS data analysis (2026)

Cronbach's Alpha values for both variables exceeded 0.70, indicating very high internal consistency.

4.1.3 Tests of Classical Assumptions

The normality test was conducted using the Kolmogorov-Smirnov test, yielding a *p*-value of 0.133 (> 0.05), indicating that the residuals are normally distributed.

The linearity test showed a linearity significance of 0.000 (< 0.05) and a deviation from linearity of 0.055 (> 0.05), indicating that the relationship between the internal audit variable and SPI effectiveness is linear.

In addition, the heteroscedasticity test was conducted using the Glejser test, which showed that all variables had *p*-values above 0.05, indicating no evidence of heteroscedasticity in the regression model.

4.1.4 Simple Linear Regression Analysis

Table 3. Results of the Simple Regression Test and t-Test

Model	B	Std. Error	Beta	t	Sig.
(Constant)	24.291	5.096	-	4.766	0.000
Internal Audit (X)	0.789	0.095	0.622	8.294	0.000

a. Dependent Variabel: Y

Source: SPSS data analysis (2026)

Based on Table 3, the internal audit variable has a regression coefficient of 0.789 with a significance level of 0.000 (< 0.05), indicating that internal audit has a positive and significant effect on

the effectiveness of the internal control system. The beta coefficient value of 0.622 indicates that the relationship between the two variables is quite strong.

The regression model in this study can be expressed as follows:

$$Y = 24.291 + 0.789X$$

This equation indicates that a one-unit increase in internal audit will increase the effectiveness of the internal control system by 0.789 units, assuming all other variables remain constant.

4.1.5 Coefficient of Determination

Table 4. Coefficient of Determination Results

R	R Square	Adjusted R-Square
0.622	0.387	0.381

Source: SPSS data analysis (2026)

The R-Square value of 0.387 indicates that internal audit explains 38.7% of the variation in internal control system effectiveness, with the remaining 61.3% attributable to other factors outside the research model. The Adjusted R-Square value of 0.381 indicates that the model shows good stability after adjustment for sample size and the number of independent variables.

4.1.6 Hypothesis Testing

Based on the regression test results, the significance value was 0.000 (< 0.05), so the research hypothesis is accepted. This indicates that internal audit has a positive and significant effect on the effectiveness of the internal control system.

4.2 Discussion

The findings of this study indicate that internal audits enhance the effectiveness of internal control systems within the Department of Nursing. Substantively, these results support the fundamental assumption that internal audits serve as an evaluation mechanism that strengthens an organization's control systems. This role is reflected in its ability to identify procedural weaknesses, assess compliance with operational standards, and provide recommendations for continuous improvement. In the context of complex, high-risk nursing care operations, the presence of an internal audit is crucial to maintaining consistency in the implementation of controls. Thus, these findings align with theoretical expectations that internal audit contributes to the quality of the internal control system through its assurance and consulting functions.

However, the identified relationship does not fully explain the total variation in the effectiveness of the internal control system, indicating that internal audit is not the sole determinant of that effectiveness. Conceptually, internal control results from the interaction of various organizational elements, such as work culture, leadership, human resource quality, and compliance with operational procedures. In this context, internal audit functions more as a reinforcing mechanism than as the primary factor directly determining control effectiveness. This explains why, in practice, organizations can have relatively good control systems even if the implementation of internal audit is not yet fully optimal. In other words, the effectiveness of the internal control system is also significantly influenced by the consistent application of organizational values and managerial practices in daily activities.



When linked to the conceptual framework, this finding reinforces Sawyer's (2003) view that internal audit functions not only as a monitoring tool but also as a catalyst for organizational change. This role becomes effective when audit results do not merely end at the evaluation stage but are genuinely followed up by management. From the COSO (2013) perspective, internal audit is closely linked to the monitoring function, which ensures that all components of the internal control system operate effectively and adaptively. Therefore, the contribution of internal audit to internal control depends heavily on the quality of the implementation of the resulting recommendations. In practice, failure to follow up on audit findings can diminish the impact of the internal audit, even if the audit process was conducted adequately.

The findings of this study are also consistent with previous research indicating that internal audit contributes to improving control quality and reducing the risk of operational errors (Devakumar & Adhinarayanan, 2025; Pei-Ying et al., 2021). However, these results also indicate that this relationship is contextual, as demonstrated in other studies emphasizing the importance of organizational factors in determining the effectiveness of internal control systems (Arena & Azzone, 2009; Mihret & Yismaw, 2007). Thus, this study not only confirms previous findings but also expands the understanding that the effectiveness of internal audit cannot be separated from the organizational conditions in which the function is carried out.

On the other hand, using perception-based data collected from the same respondents can introduce bias, particularly a tendency to provide consistent ratings across variables. This can affect the strength of the identified relationships, as assessments of internal audit and the effectiveness of the internal control system stem from the same source. Furthermore, the possibility of social desirability bias cannot be overlooked, given that respondents may tend to provide answers they perceive as aligning with the organization's expectations. Therefore, the results of this study should be interpreted with these limitations in mind, while also opening opportunities for future research to employ more diverse data approaches, such as a combination of perception-based data and objective organizational data.

5. Concluding Remarks and Recommendation

This study aims to analyze the effect of internal audits on the effectiveness of the internal control system in the Nursing Department at the PT KBN Graha Medika General Hospital for Employees using a quantitative approach and an associative design. The results indicate that internal audit has a positive influence on the effectiveness of the internal control system. These findings address the research question that improvements in the quality of internal audit implementation are associated with increased internal control effectiveness at the operational level. However, this relationship does not fully account for the total variation in internal control effectiveness, suggesting that other factors beyond internal audit also shape the quality of the internal control system.

In terms of contribution, this study advances research in healthcare accounting and management by positioning internal audit as a strategic mechanism to support the effectiveness of internal controls at the operational level. Theoretically, this study underscores the importance of integrating internal audit functions with internal control systems in explaining organizational control dynamics. Practically, these findings have implications for hospital management in optimizing the internal audit function, not merely as a monitoring tool but as an instrument that supports continuous

improvement in operational processes. From a policy perspective, the study's results highlight the need to strengthen internal oversight systems as part of efforts to enhance the quality of healthcare services.

This study has limitations that must be considered when interpreting the results. The use of a quantitative design with a single independent variable limits the study's ability to capture the complexity of factors influencing the effectiveness of internal control systems. Additionally, the study's scope, limited to a single institution, means the findings cannot yet be generalized widely. Therefore, future research is recommended to develop a more comprehensive model by incorporating additional variables, such as organizational culture, leadership quality, and information systems, and by employing a more diverse methodological approach to gain a deeper understanding of the relationships among variables across different organizational contexts.

Statement of Use of Generative AI

During the preparation of this work, the author used ChatGPT to assist in improving clarity and readability of the text. The author reviewed and edited the output and takes full responsibility for the content of the publication.

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